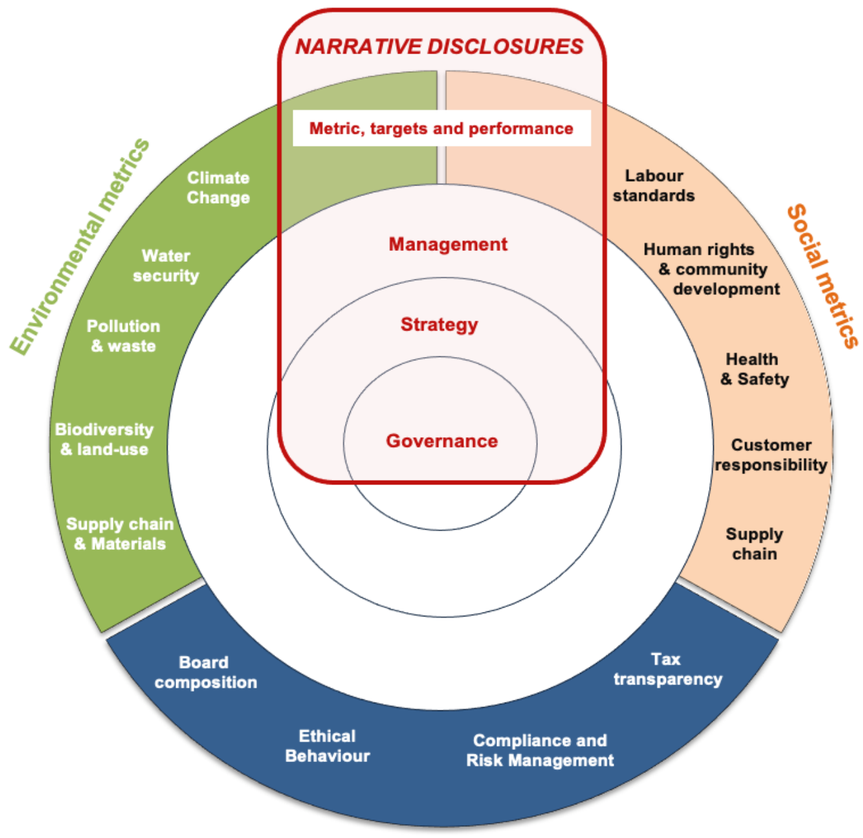
JSE Sustainability Disclosure Guidance - Sustainability Narrative Disclosures and Metrics

GOVERNANCE	*Recommended Disclosures*
Describe the board's oversight of sustainability-related impacts, risks and opportunities, and its process for integrating sustainability issues into the overall governance processes.	In describing the board's oversight of sustainability issues, the organisation should disclose the following information: The process by which that the board sets the direction for sustainability considerations, including disclosing which board committee/s and/or individuals are responsible for oversight of sustainability-related impacts, risks and opportunities, and how these responsibilities are reflected in the terms of reference, board mandates and other relevant entity policies. The processes and frequency by which the board and/or board committees are informed about material sustainability issues, and the company's interaction with the broader sustainability context, including any significant negative effects that the organisation's operations have had on people, the environment, and economy. The processes whereby the board ensures that material sustainability considerations are integrated in: i) board appointments, ensuring that the correct skills and competencies are available to oversee strategies designed to respond to sustainability-related risks and opportunities; ii) risk and opportunity assessments, evaluations and responses; iii) the development and monitoring of strategy implementation, through budgets, business plans and performance targets; iv) the internal reward systems, including by incorporating any performance metrics and targets on material sustainability issues within remuneration policies; and v) the organisation's stakeholder engagement, disclosure and assurance activities. The process the board follows in assessing the sustainability goals and targets that have been set, and for monitoring progress against these goals and targets, and responding accordingly. The organisational structure/s and management-level responsibilities for assessing and managing sustainability-related impacts, risks and opportunities.

STRATEGY	*Recommended Disclosures*
Describe how an assessment of sustainability-related impacts, risks and opportunities has influenced the organisation's strategy, and what impact this has had on the organisation's overall performance, both positive and negative.	In describing how sustainability issues inform strategy, the organisation should disclose the following information: The nature and outcome of the processes in place to determine the organisation's material sustainability issues, including an assessment of: i) the organisation's most significant positive and negative impacts on the economy, society and the environment, over the short, medium and long term; and ii) the most significant sustainability-related risks and opportunities that the organisation reasonably expects could positively or negatively impact its business model, strategy, and cash flows over the short, medium and long term - and the impact of these risks and opportunities on enterprise value. How the organisation defines short, medium and long term, and how these definitions are linked to the organisation's strategic planning horizons and capital allocation plans. Any trade-offs between sustainability-related risks and opportunities that were considered by management in their decision making. How the identified material sustainability issues have informed the organisation's business model, its strategic objectives and targets, and financial planning, over the short, medium, and long term, recognising that sustainability issues often manifest themselves over the medium and longer term. The nature, extent, and outcomes of any analysis, including scenario analysis, undertaken to test the resilience of the organisation's strategy, considering the likelihood and magnitude of material sustainability-related impacts, risks and opportunities in its operations, its products and services, its value chain, and its investment research and development activities. Commentary on the value created, preserved, or eroded for the organisation, its stakeholders, and society and the environment more broadly, as a result of implementing its strategy.

MANAGEMENT	*Recommended Disclosures*
Describe how sustainability-related impacts, risks and opportunities have been integrated into the organisation's management processes.	In describing the integration of sustainability issues in the organisation's management processes, the organisation should disclose the following information: The processes in place for identifying, assessing, prioritising, monitoring, and managing sustainability-related risks and opportunities, and how these processes are integrated into the organisation's existing risk and opportunity management systems. The steps taken to facilitate access to a diversity of perspectives in identifying and prioritising sustainability-related impacts, risks and opportunities. The ways in which management processes (such as planning, organising, staffing, and coordinating) have been adapted to enhance sustainability decision-making and action. The processes by which the leadership team systematically tracks, reflects on, and responds to sustainability progress and performance.

METRICS, TARGETS AND PERFORMANCE	*Recommended Disclosures*
Describe the performance metrics and targets used by the organisation to measure, monitor and manage its sustainability impacts, risks and opportunities, and its performance against these metrics and targets.	In describing its sustainability metrics, targets, and performance, the organisation should disclose the following information: The metrics and targets used to measure, monitor and manage the organisation's performance against its material sustainability-related impacts, risks and opportunities, including any cross-industry, sector-based and entity-specific activity metrics. The methodologies used to calculate or estimate the metrics and targets, where this is not immediately apparent. The nature of its sustainability targets, including where relevant: (i) whether the target is absolute, normalised, intensity, or activity-based (ii) the timeframe over which the target applies (iii) the base period from which progress is measured (iv) any milestones or interim targets. The nature of any changes to metrics or targets, explaining the reasons for these changes, including (where practical and appropriate) any restated comparative figures. A response to each of the Core Metrics listed in the JSE Disclosure Guidance, or a description as to why these are not disclosed and/or not seen to be material, and what steps are being taken to start disclosing those that are material. The organisation's performance against its sustainability metrics and targets, with provision for a suitable historical period to allow for trend analysis.



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JSE Sustainability Disclosure Guidance

Category	Topic	Sub-topic	CL	Metric	Unit	Source	Rationale
GOVERNANCE	Corporate Governance	Board diversity and competece	C	Composition of the board and its committees by: race; gender, membership of under-represented social groups, and stakeholder groups competencies relating to the risks, opportunities and management of economic, environmental, and social issues	# and % Description	GRI 2-9; GRI 102-22; WEF	The capabilities and perspectives of board members are important for making robust decisions. This disclosure captures a variety of important dimensions relating to composition, going beyond a single metric, and emphasizes competencies relating to economic, environmental and social topics.
		Board independence	C	Composition of the board in relation to: executive or non-executive; independence; tenure on the governance body; number of each individual's other significant positions and commitments, and the nature of these other commitments.	# and %	GRI 2-9; GRI 102-22; WEF	
		Remuneration practices	C	How performance criteria in the remuneration policies relate to the governing body and senior executives' objectives for economic, environmental and social targets, as connected to the company's stated purpose, strategy and long-term value.	Description	GRI 2-19; GRI 2-20	The incentives provided to board members and senior executives, and the manner in which they are structured, can significantly reinforce or impede long-term value creation. Importantly, this disclosure requires the reporting organisation to explicitly address how its approach to remuneration relates to the organisation's economic, environmental and social objectives.
	Ethical behaviour	Anti-corruption	C	Total percentage of governance body members, employees and business partners who have received training on the organization's ethics and anti-corruption policies and procedures, broken down by region.	% Board members	GRI 205-2; SASB 510; WEF	Corruption undermines stakeholder legitimacy and trust; it is linked to misallocation of capital, environmental harm, human exploitation and unethical and illegal behaviour. Anti-corruption training and investment in initiatives to improve both operating environment and culture develop an organisation's anti-corruption capabilities. The total number and nature of corruption incidents are a proxy for the effectiveness of an organisation's overarching anti-corruption culture and capabilities.
			C	Total number and nature of incidents of corruption confirmed during the current year, related to this year and previous years.	# and description	GRI 205-3; WEF	
			C	Description of the organisation's provision for whistleblowing, and the number and nature of issues raised through the whistleblowing facility, and how these were resolved.	# and description	GRI 2-25; GRI 2-26; GRI 205; SASB 510; WEF	
			L	Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, to combat corruption.	Description	GRI 205	
			L	A description of: i) the internal and external mechanisms for seeking advice about ethical and lawful behaviour and organizational integrity, and for reporting concerns about unethical or unlawful behaviour and lack of organizational integrity; and ii) the extent to which these mechanisms have been used, and the outcomes of processes using these mechanisms	Description	GRI 2-26	
		Lobbying and political contributions	C	Identify where material, those issues that are the focus of the company's participation in public policy development and lobbying, including within any business association that the company is a member of; describe the company's strategy relevant to these areas of focus; and any differences between its lobbying positions and its purpose, stated policies, goals or other public positions.	Description	GRI 415-1	Consistency between an organisation's activity related to lobbying and its publicly stated purpose and strategy is a core component of alignment on long-term objectives, which is essential for long- term value creation. Monitoring this consistency is an important element of overall transparency and the authentic pursuit of the organisation's objectives.
			C	Total amount of political contributions made per political party	ZAR, $US or other currency	GRI 415-1	
		Monetary loss from unethical behaviour	C	Total amount of monetary losses as a result of legal proceedings (including fines) associated with fraud, insider trading, anti-trust, anti-competitive behaviour, market manipulation, malpractice or violations of other related industry laws or regulations.	ZAR, $US or other currency	GRI 206-1; GRI 277 SASB 510a.1	This metric is a critical advanced indicator of ethical behaviour, focusing on the organisation's observed behaviour and relying on outside parties (regulators) and a robust formal process (enforcement and the courts) to assess that behaviour. Measurement in monetary terms facilitates comparison across organisations.
	Compliance and Risk Management	Incidents	C	Number and nature of significant environmental, social and/or governance related incidents, including incidents of legal non-compliance (whether under investigation, pending finalisation, or finalised) and directives, compliance notices, warnings or investigations, and any public controversies.	# and description	GRI 2-27; GRI 205-3; GRI 411-1; GRI 416-2; GRI 417-2; GRI 417-3; GRI 418-1; SASB 510; SASB 270;	The number and nature of significant environmental, social and/or governance related incidents can be a proxy for the general effectiveness of an organisation's overarching culture, management systems and capabilities, particularly when tracked over time.
		Fines	C	Total number of fines, settlements and penalties paid in relation to ESG incidents or breaches, including individual and total cost of the fines, settlements and penalties paid in relation to ESG incidents or breaches	# / ZAR, $US or other currency		
	Tax Transparency	Tax paid and estimated tax gap	C	The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes and other taxes that constitute costs to the company, by category of taxes	ZAR, $US or other currency	GRI 207-1, 207-2, 207-3, 207-4	Reporting of total tax paid provides global information on the organisation's contribution to governmental revenues. This disclosure provides information on the organisation's global tax profile and on the various categories of taxes that support governmental
			C	Extent of exposure to countries and jurisdictions recognised for their corporate tax rate, tax transparency and tax haven status; estimated tax gap (gap between estimated effective tax rate and estimated statutory tax rate)			

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Category	Topic	Sub-topic	CL	Metric	Unit	Source	Rationale
SOCIAL	Labour standards	Diversity and inclusion	C	Percentage of employees per employee category, by race, gender, age, and other indicators of diversity	% employees by category	GRI 405-1; SASB 330; WEF	Organisations with higher levels of diversity, particularly within executive teams, are generally better able to innovate, attract top talent, improve their customer orientation, enhance employee satisfaction, and secure their license to operate.
			C	Number of reports of discrimination and harassment incidents, investigation status of reported incidents, and actions taken and the total amount of monetary losses as a result of legal proceedings associated with (1) law violations and (2)	# and description	GRI 406-1; SASB 310	To be effective, organisational culture should be built on a foundation of respect, courtesy, and professionalism, free from any acts of discrimination, bullying or harassment.
		Pay equality	C	Ratio of CEO's total annual compensation to median total annual compensation of all employees (excluding the CEO)	Ratio: CEO total compensation to median	GRI 2-21; GRI 202-1	Globally, economic analysis has shown that high levels of inequality undermine economic growth. At an organisational level, a wide gap between CEO compensation and the median reinforces inequality and could impede long term value creation.
			L	Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality, including by race, gender, and other relevant equality areas	Ratio	GRI 202-1; GRI 405-2; WEF	Corporate policies promoting pay equality reflect an organisation's culture and help organisations to bridge diversity gaps, attract talent and drive long-term competitiveness. Organisations with racial and other discrimination imbalances, expose themselves to reputational and potential legal risk.
		Wage level	C	Ratios of standard entry-level wage by race and gender compared to local minimum wage for the sector	Ratio	GRI 202-1; SASB 310	A wide gap between the highest-paid individual and the median reinforces inequality and could impede long-term value creation. Disclosure provides greater insight into how organisations are spending on top-management, their basis for doing so, and the opportunity costs that might impact their performance.
			L	Mean pay gap of basic salary and remuneration of full-time relevant employees based on gender (women to men) and indicators of race at a organisation level or by significant location of operation (Additional guidance to be provided to make this clear)	Ratio	GRI 102-38	The pay gap metric is considered a potential indicator of organisational structural inequality and under-representation of disadvantaged groups in senior and higher paid roles.
		Living wage	L	Current wages against an identified "living wage" for employees and contractors in regions and localities where the organisation is operating.	Ratio and amount	MIT Living Wage Tool, EPIC Report, IMP	The provision of 'living wages' (which in many jurisdictions will typically be higher that the statutory minimum wage) can help to lift employees, their households and communities out of poverty. This aspect provides a benchmark for responsible employers who respect human rights.
		Freedom of Association and Collective Bargaining at Risk	C	Percentage of active workforce covered under collective bargaining agreements	% workforce	GRI 2-30; SASB 310	The right to freedom of association and collective bargaining are not only internationally recognised as fundamental rights of employees, but are also useful tools for organisations and employees to engage, build trust, and negotiate solutions when potential conflicts arise.
			L	An explanation of the assessment performed on suppliers for which the right to freedom of association and collective bargaining is at risk including measures taken by the organisation to address these risks.	Description	GRI 407-1	
		Temporary workers	C	Ratio of temporary workers to permanent workers (and absolute numbers of each), broken down by gender and racial group.	Ratio workers	GRI 2-8	Temporary workers typically face greater levels of economic uncertainty, and enjoy less protection and benefits than full-time workers. Secure employment provides important benefits to the individual worker and society, and should be encouraged, other than in those instances where the nature of the work is genuinely short-term or seasonal.
	Human rights and community development	Human Rights *(see also supply chain below)*	C	Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.	# and % operations	GRI 408-1; GRI 409-1; GRI 205-1; SASB 210	The activities of organisations may cause or contribute to environment or social abuses that violate the human rights of individuals, workers and communities. Without a mechanism for employees and other key stakeholders to report human rights violations, organisations could miss opportunities to identify and mitigate such underlying issues.
			C	Number and type of grievances reported with associated impacts related to a salient human right issues in the reporting period and an explanation of impacts.	# and description		
		Skills for the future	C	Average hours of training per person that the organisation's employees have undertaken during the reporting period, by gender and employee category (total number of trainings provided to employees divided by the number of employees)	# hours	GRI 404-1; SASB 101; WEF	Building human capital to secure a motivated, productive and skilled workforce is a key priority for organisations. When firms fail to invest in training, education, skilling and reskilling of their employees, it can affect their business performance, reputation and ability to attract talented workforce. It can also lead to higher operating costs related to recruiting, developing and retaining employees.
			C	Average training and development expenditure per full time employee, over time	ZAR or $US or other currency per FTE	WEF	
		Employment and wealth creation	C	Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region. Absolute number and rate of employment	# and rate	GRI 401-1; GRI 202-2; SASB 310; WEF	Employment and job creation are key drivers of economic growth, dignity and prosperity. The metrics provide a basic indication of a organisation's capacity to attract diverse talent, which is key to innovate new products and services. Employee turnover may serve as an indication of employee satisfaction or dissatisfaction and potential unfairness in the workplace.
			C	Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity and region	# and rate	GRI 401-1; SASB 310; WEF	
			C	Direct economic value generated and distributed (EVG&D) – on an accrual basis, covering the basic components for the organisation's global operations, ideally split out by: i) Revenue ii) Operating Costs iii) Employee wages and benefits iv) Payments to providers of capital v) Payments to government vi) Community investment (including impact investment, charitable giving, social investment, and spend on socio-economic	ZAR, $US or other currency	GRI 201-1	
			C	Description of significant identified indirect economic impacts of the organisation, including for example: number of jobs supported in supply or distribution chain; number of suppliers / enterprises supported from defined vulnerable groups; nature of economic development in areas of high poverty; availability of products and services for those on low incomes or previously disadvantaged; enhanced skills and knowledge in a professional community or geographic location	Description - with # and spend where relevant	GRI 203-2; GRI 204-1; GRI 413-1; GRI 413-2; SASB 210	
			C	Proportion of procurement spending on suppliers local to the organisation's operations and/or from defined vulnerable groups	% of spend	GRI 204-1	
			L	Qualitative disclosure describing the extent of significant infrastructure investment and services supported	Description	GRI 203-1	
			L	Financial assistance received from the government - Total monetary value of financial assistance received by the organisation from any government during the reporting period	ZAR, $US or other currency	GRI 201-4	
	Health & Safety	Workplace health and safety	C	Number and rate of fatalities during reporting period across the organisation. The disclosure should include both employees and workers who are not employees but whose work and/or workplace is controlled by the organisation.	# and rate	GRI 403-9; SASB 320; WEF	Maintaining strong safety and health standards can improve employee productivity and operational efficiency. Working proactively in these areas of business will help identify and mitigate risks and it is increasingly required by law.
			C	Number of recordable work-related injuries, and number of work-related illnesses or health conditions arising from exposure to hazards at work, during reporting period. The disclosure should include both employees and workers who are not employees but whose work and/or workplace is controlled by the organisation.	No / rate	GRI 403-9; GRI 403-10; SASB 320; WEF	
			L	An explanation of how the organisation facilitates workers' access to non-occupational medical and healthcare services and the scope of access provided for employees and workers	Description	GRI 403-3; GRI 403-6; GRI 403-7	
	Customer Responsibility	High risk products and services	L	Description of products and services that present specific risks to individuals, communities or the environment; an outline of the nature of these risks, and the measures taken to mitigate these.	Description	GRI 416-1; GRI 417-1; SASB 250; SASB 260; SASB 270	Disclosure should demonstrate how well an organisation manages the potential impact of its products or services on customers, its exposure to product recalls, and the strength of organisation policies, practices and procedures regarding supply chain, sourcing, and manufacturing compliance. Potential areas of concern include (but are not limited to) products and services associated with gambling, alcohol, tobacco, food and nutrition, medicines, breast milk substitutes, consumer finance, and retailing of processed foods and alcohol.
			C	Number and nature of any product recalls	# and description	GRI 416-2; GRI 417-2; SASB 270	
		Product innovation	C	Total costs related to research and development aimed at enhancing social or environmental attributes of products and services	ZAR, $US or other currency	Adapted from WEF (US GAAP ASC 730)	Innovation is a significant contributor to ensuring longer-term prosperity. Total costs relating to R&D can be regarded as a basic indication of an organisation's efforts to innovate new products and services and be fit for the future. This can also provide insights into the capacity of the organisation to create new offerings and generate social or environmental benefits. The metric is a proxy to measure the effectiveness and productivity of an organisation's investments in innovation and serves as a primary metric for the maturity phase of innovation.
			L	Percentage of revenue from products and services designed to deliver specific social or environmental benefits or to address specific sustainability challenges; if the organisation applies a taxonomy or benchmark to label their activities as sustainable, they should report on the benchmark used and how they meet the criteria of the benchmark	% Revenue	WEF (Adapted from GRI (FiFS7 + FiFS8) and SASB FN0102-16.a, EPIC)	
		Consumer data security and privacy	C	A description of the mechanisms and steps taken to ensure privacy and security of consumer data	Description	GRI 418-1: SASB 230	With the world becoming increasingly digitised, and with many organisations having significant access to potentially sensitive data on customers, clients and/or consumers, there is a heightened need to safeguard consumers' rights of privacy by limiting the types of information gathered and the ways in which such information is obtained, used and secured. Increasing use of electronic communication (including for financial transactions), as well as growth in large-scale databases, raise concerns about how consumer privacy can be protected, particularly with regard to personally identifiable information.
			C	Number and types of breaches reported in relation to consumer data privacy	# and description	GRI 418-1; SASB 230	
	Supply chain (Social)	Supply chain	C	Report wherever material across the value chain, mechanisms aimed at enhancing management of social issues (codes, policies, prevention, and treatment)	Description	GRI 414-1; GRI 414-2; SASB 430; SASB 440	All organisations have the responsibility to respect human rights, including within their sphere of influence. Delivering on this responsibility requires that organisations exercise due diligence to identify, prevent and address any actual or potential human rights impacts resulting from their activities or the activities of those with which they have relationships. Identifying, managing and disclosing these risks, helps to mitigate potential abuses, in the interests of the organisation, affected stakeholders and society at large.
			C	Identification of, and commentary on, areas within the supply chain considered to have significant risk of incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to type of operation (such as manufacturing plant) and type of supplier, or countries or geographic areas with operations and suppliers considered at risk.	Description	GRI 408-1; GRI 409-1; SASB 430; SASB 440	
			L	% of products certified by external agencies, % of traceable origin		GRI 414; SASB 430	

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Category	Topic	Sub-topic	CL	Metric	Unit	Source	Rationale
ENVIRONMENTAL	Climate change	GHG Emissions	C	For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO2e) GHG Protocol Scope 1 and Scope 2 emissions.	Metric tonnes of carbon dioxide equivalent (tCO2e)	GRI 305:1-3; SASB 110; TCFD; GHG Protocol	GHG emissions are a primary driver of climate change, which is expected to have increasingly significant economic, environmental and social impacts. As a result, GHGs are a key focus area for policy, regulatory, market and technology responses to limit rising temperatures. Organisations with emission-intensive business models are likely to face greater risks from the transition to a lower emission economy in terms of increased regulatory requirements and additional capital expenditure. Climate risk assessments depend on understanding the entire emission profile. For many organisations, the most significant GHG emissions are found in their supply chains, not in their own operations. Reporting on Scope 3 emissions can assist the identification of potential supply chain risks in terms of exposure to the transition to a lower emission economy. It can also help improve energy efficiency and cost reduction programmes.
			L	Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.	Metric tonnes of carbon dioxide equivalent (tCO2e)	GRI 305:1-3; SASB 110; TCFD; GHG Protocol	
		Energy mix	C	Total energy use, and share of energy usage by generation type noting use of energy from renewable non-fossil sources, (namely wind, solar (solar thermal and solar photovoltaic) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas, and biogas).	MWhs or GJ / Percentage by type	GRI 302; SASB 130	
		Science-based targets	L	Define and report progress against time-bound short, medium and long-term science-based GHG emissions targets *(see also the Narrative Disclosure on Metrics, Targets and Performance)* that are in line with the goals of the Paris Agreement and Glasgow Climate Pact. This includes reducing global carbon dioxide emissions by 45% by 2030 relative to the 2010 level, and to net zero around mid-century, on the basis of the best available scientific knowledge and equity, taking into account common but differentiated responsibilities and respective capabilities, and in the context of sustainable development and efforts to eradicate poverty. Science-based emissions reduction targets should be infomed by recognised methodologies, and verified through approved processes, and should as a minimum be consistent with relevant host country/ies Nationally Determined Contribution.	Description	GRI 305; SASB 110; WEF; Science Based Targets initiative	The Paris Agreement and recent Glasgow Climate Pact aim to limit the global average temperature increase to well below 2°C above preindustrial levels and preferably to 1.5°C above pre-industrial levels. Climate-related risks such as extreme weather events are projected to increase substantially as temperatures increase. Science-based targets are emission reduction targets aligned with the latest climate science that provide companies with a pathway that is consistent with the Paris Agreement. Under the Paris Agreement, the principle of common but differentiated responsibilities and respective capabilities acknowledges different national circumstances while calling on all parties to take action.
		Just Transition	C	Existence and nature of a just transition plan that commits to stakeholder engagement with workers and communities	Description	TCFD consultation, WBA, GRI 11 (Oil and Gas sector supplement)	The Paris Agreement incorporated the notion of a "just transition", which originated in the labour movement, to signal the importance of minimising the negative impacts and maximising the positive opportunities for communities and workers as part of the shift toward a low emission economy. Given the importance of the just transition, it will be critical to pay increasing attention to the related risks and opportunities and ensure that social considerations are also addressed in decarbonisation and energy transition plans.
			L	Number of engagements undertaken with affected parties by group and geography	#		
			L	Number of workers in the past year retrained, retrenched, and/or compensated due to implementation of the decarbonisation plan	#		
			L	Nature of climate-related lobbying activities, and those of relevant associations and membership groups, and their alignment with the objectives of the Paris Agreement and Glasgow Climate Pact	Description		
			L	Nature of provision for delivery of the transition plan within executive remuneration	Description		
			L	Nature of provision for impacts on workers and communities within climate scenario plans	Description		
			L	Level of capital or expenditure deployed toward climate adaptation and climate mitigation	ZAR/US$ etc		
	Water Use	Water Usage	C	Total amount of fresh water consumed	Megalitres	GRI 303; SASB 140; WEF	Water is a finite resource and its consumption has implications for the environment and society at both local and national levels. Organisations can face operational, regulatory and reputational risks relating to water use, while failing to manage water use efficiently can result in additional costs. Water usage in water-stressed areas can, in particular, result in negative societal impacts due to greater competition over scare resources. There is also a greater risk of possible operational disruptions and shutdowns.
			C	Fresh water consumption intensity (water use / sales)	Megalitres / sales	GRI 303; SASB 140; WEF	
			L	Report for operations where material, mega litres of water withdrawn, mega litres of water consumed and the percentage of each in regions with high or extremely high baseline water stress according to WRI Aqueduct water risk atlas tool	Megalitres	GRI 303; SASB 140, WRI Aqueduct water risk atlas tool	
	Pollution and waste	Solid waste	C	Total solid waste generation (non-recycled)	Tonnes	GRI 306; SASB 150	Waste is a growing concern in many economies due to factors such as urbanisation, poor regulation and standards, inadequate facilities, and new sources of waste such as plastic and e-waste. Waste management is critical for both environmental protection and public health. Effective waste management, which can include circular economy principles, can reduce operational and capital costs through improved efficiencies and, in some case, provide new input sources. A failure to manage waste can result in reputational damage and increase potential financial and legal liability costs.
			C	Total hazardous waste generation	Tonnes	GRI 306; SASB 150	
			L	Total waste recycled	% of total waste	GRI 306; SASB 150	
			C	Waste intensity (total waste / sales)	Tonnes / ZAR or US$ etc sales	GRI 306	
		Single use plastic	L	Report wherever material along the value chain: estimated metric tonnes of single-use plastic consumed and share (%) of single-use plastic weight of total plastic weight	Tonnes / %	GRI 306; GRI 408; WEF, SASB 410	Eliminating plastic pollution requires a shift from single-use to reusable packaging. Recycling is important, but reusable packaging will reduce the need for single-use products. Plastic waste has significant environmental impacts that range from the loss of marine life to the build-up of potentially toxic material in the food chain.
		Atmospheric pollution	C	Report wherever material along the value chain: nitrogen oxides (NOx), sulphur oxides (SOx), Volatile Organic Compounds, particulate matter and other significant air emissions	Tonnes Kilograms (VOC)	GRI 305-7, SASB 120	Air pollutants, which include particulate matter, volatile organic compounds and the oxides of sulphur and nitrogen, are harmful to human health and a leading cause of respiratory illnesses and premature death around the world. Pollutant emissions in densely populated areas are often particularly harmful due to the large number of people affected and the higher level of ambient pollution.
			L	Wherever possible estimate the proportion of specified emissions that occur in or adjacent to urban/densely populated areas	Percentage		
		Water pollution	L	Estimate and report wherever material along the value chain: metric tonnes of nitrogen, phosphorous and potassium in fertilizer consumed	Tonnes	GRI 303;	Water pollution can result from a range of economic activities. Sources of water pollution include industrial waste, sewerage, and agricultural runoff. The effective functioning of ecosystems and the services that they provides requires the nitrogen, phosphorus and potassium cycles to be kept in balance. Where levels of nitrogen, phosphorus and potassium exceed sustainable thresholds, freshwater and oceanic dead zones may occur. Water pollution can also result in a variety of other ecological and public health issues.
	Biodiversity & Land Use	Biodiversity	C	Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas (KBA). Report for operations (if applicable) and full supply chain (if material)	Hectares	GRI 304-1; WEF, SASB 160	As noted in the World Economic Forum's (WEF) 2020 Global Risks Report "biodiversity loss has critical implications for humanity, from the collapse of food and health systems to the disruption of entire supply chains." Key Biodiversity Areas are sites that contribute significantly to the global persistence of biodiversity, while protected areas are areas of recognised ecological or cultural importance that typically have specific legal protections. Companies with operations inside or close to such areas may pose a greater threat to biodiversity and, as a result, face a heightened risk of exposure to associated legal or reputational risk.
			C	Area of land used for the production of basic plant, animal or mineral commodities (e.g. the area of land used for forestry, agriculture or mining activities).	Hectares	GRI 304-1; WEF	A primary driver of nature loss is the growth in demand for land and the associated conversion of ecosystems. Current demand for land indicated in the area of land used in a company's operations and supply chains while the annual change reflects whether there is increasing or decreasing pressure for new conversions of ecosystems.
			L	Percentage of land area in point 1 above covered by a sustainability certification standard or formalized sustainability management programme; Percentage of land area in point 2 above covered by a sustainability certification programme or formalized sustainability management system	% of land area	WEF	Sustainability certification standards or other formalized sustainable management systems are indicators of whether land management supports long-term value creation.
	Supply Chain and Materials	Supply chain	L	Report wherever material across the value chain, mechanisms aimed at enhancing management of environmental issues (codes, policies, prevention, and treatment)	Description	GRI 308, SASB 440; SASB 430	Environmental issues in the supply chain can lead to operational risks , such as shutdowns, financial risks from fines and compliance orders, and reputational risks. These can impact an organisation's ability to access finance and capital. Mechanisms such as supplier codes of conduct can reduce environmental risks in the supply chain by improving business practices. These can result in positive returns through lower costs, improved efficiency and access to new markets.
		Materials of concern	C	Process to identify and manage emerging materials and chemicals of concern in products (materials of concern could include conflict minerals or recognised high impact raw materials such as palm oil)	Description	GRI 417, WEF, SASB 430	Materials of concern in the supply chain can raise both reputational and operational risks due to environmental factors such as biodiversity loss, deforestation, water pollution and waste management. A process to identify and manage materials of concern, such as a due diligence and supply chain mapping process, should be used to prevent and/or address potential environmental impacts.
			L	Percentage of materials identified above that are covered by a sustainability certification standard or formalized sustainability management programme	% materials	GRI 424, SASB 430	Signing up to a sustainability certification standard or formalised sustainability management program can provide stakeholders with a degree of confidence that material of concern within the supply chain are being properly addressed.