

## Independent Assurance Statement

*To the Board and stakeholders of Illovo Sugar Limited (Illovo)*

**Integrated Reporting & Assurance Services (IRAS)** was commissioned by Illovo Sugar Limited (hereafter, 'Illovo') to provide independent third party assurance (ITPA) over the sustainability information contained within this Integrated Annual Report (hereafter, 'the Report'), covering the 12 month period from 01 April 2014 to 31 March 2015. The Report consist of four documents: The IAR, the Climate Change Report, the Human Capital Report and the Socioeconomic Impact Report, the latter three being available in .pdf download format on the Illovo website ([www.illovo.co.za](http://www.illovo.co.za)).

The assurance team comprised primarily of Michael H. Rea, our Lead Certified Sustainability Assurance Practitioner (CSAP), with more than 16 years' experience in environmental and social performance measurement and assurance in over 80 assurance engagements in 18 countries, with support provided by Jordan Pruner (Associate CSAP), and our team of junior associates.

### AccountAbility AA1000AS (revised, 2008)

To the best of our ability, this assurance engagement has been managed in accordance with AccountAbility's AA1000AS (2008) assurance standard, where the format of the engagement was structured to meet the AA1000AS Type II (Moderate) requirements, complete with visits to selected sites to test the systems and controls in place to collect, collate and report data at source.

### Independence

**IRAS** was not responsible for the preparation of any part of the Report and has not undertaken any other engagements for Illovo that would compromise our ability to afford ITPA over the Report. Responsibility for producing the Report belonged to Illovo and its sustainability reporting advisors. Thus **IRAS** is, and remains, an independent assurer over the content and processes pertaining to this Report.

Although this assurance statement is directed at key Illovo stakeholders, as the users of the Report, **IRAS'** ultimate responsibility in performing its assurance activities is to the management of Illovo in accordance with the terms of reference agreed with them.

### Assurance objectives

The assurance process was designed to provide stakeholders of Illovo with an independent 'moderate level assurance' opinion on whether the Report meets the following objectives:

- Adherence to AccountAbility's AA1000AS (2008) principles of **Inclusivity**, **Materiality** and **Responsiveness**;
- Alignment with the Global Reporting Initiative (GRI) G3 guidelines, with the objective of establishing whether or not the Report has met the B+ level of reporting requirements;
- Reasonable adherence to local and international expectations for effective reporting, including guidance provided through the King Code of Corporate Governance (King III) and the International Integrated Reporting Committee (IIRC) recommendations for integrated reporting (the <IR> Framework);
- Accuracy, consistency, completeness and reliability of reported data, relative to a set of selected sustainability indicators, as tested at selected sites; and,
- Completeness and reasonability of selected sustainability indicators contained within the Report, relative to the 134 data points reviewed for **IRAS'** Sustainability Data Transparency Index (SDTI).

In meeting the Type II assurance objectives, **IRAS** undertook a review of selected sustainability performance indicators at the following operational sites:

2015: Eston (South Africa), Kilombero (Tanzania) and Maragra (Mozambique).

**NOTE:** **IRAS** has previously provided ITPA services to Illovo for the 2011 through 2014 reporting periods. During our prior engagements, the AA1000AS (Type I) assurance standard was applied (2011 to 2012), with an increase to AA1000AS (Type II) assurance standard application as from 2013. To meet the Type II requirements, the following sites have been previously visited for assurance purposes:

2014: Nchala (Malawi), Noodsberg and Ubombo (Swaziland)

2013: Sezela (South Africa) and Nakambala (Zambia)

Our commitment to Illovo and its stakeholders is to ensure that within a reasonable period of time – a maximum of 4 years of Type II assurance services – ALL of Illovo’s most significant operations are reviewed to offer stakeholders a view of sustainability performance across the group. Year 5 will include a set of re-visits to sites to confirm process improvement, followed by two years of Type I assurance (i.e., desk review only). This cycle of assurance site visits provides **IRAS** with the ability to assess the overall completeness and reliability of information contained within the Report.

## Scope of work performed

### AA1000AS (2008) Compliance

The process used in arriving at this assurance statement is based on AccountAbility’s AA1000AS (2008) guidance, as well as other best practices in assurance. Our approach to assurance included the following:

- A review of sustainability measurement and reporting procedures at Illovo’s head offices to determine the context and content of sustainability management by the company;
- A review of Illovo’s information collation and reporting procedures to define the content of the Report by looking at the materiality of issues included in the Report, stakeholder engagement responses to issues identified, determination of sustainability context and coverage of material issues, ultimately leading to adherence to the AA1000AS principles of *Inclusivity*, *Materiality* and *Responsiveness*;
- A review of data collection, collation and reporting procedures at selected sites (as stated above), with specific reference to the following selected sustainability performance indicators:
  - **Person Hours Worked** Total number of person hours worked (employees and contractors)
  - **FIFR** Fatal Injury Frequency Rate: Number of work-related fatal injuries (i.e., injuries leading to death) per 200 000 person hours worked (employees and contractors)
  - **LTIFR** Lost Time Injury Frequency Rate: the number of ‘Lost Time Injuries’ (LTIs) per 200 000 person hours worked
  - **TIFR** Total Injury Frequency Rate: the number of ‘Injuries on Duty’ (IODs), including First Aid Cases (FACs), Medical Treatment Cases (MTCs), LTIs and Fatalities per 200 000 person hours worked
  - **Water consumption** Total volume of water consumed (from all sources)
  - **Electricity consumption**
    - a) Total direct & indirect electricity consumed
    - b) Total electricity generated for consumption and/or distribution to local communities (or national infrastructure)
  - **Fuels consumption** Total petrol and diesel consumption, inclusive of vehicles, generators, etc.
  - **HIV/AIDS**
    - a) Number of persons undergoing VCT
    - b) Number of persons identified as HIV+, including ‘new cases’
  - **Training** Average Rand value of training spend per trained employee
  - **Gender Equity** Percentage of females throughout the workforce, and at management levels
  - **Community Investment**
    - a) Total Rand value of expenditures on socio-economic development projects (i.e., Corporate Social Investment or “CSI”)
    - b) Policies and procedures for effective monitoring & evaluation (M&E) over socioeconomic development (SED) projects
- Reviews of drafts of the Report to identify and reasonability test all quantitative comparable data presented relative to the 84 Sustainability Data Transparency Index (SDTI);
- Reviews of drafts of the Report for significant errors, anomalies and/or insupportable assertions; and,
- A series of interviews with the individual responsible for collating and writing various parts of the Report in order to ensure selected claims were reported and substantiated.

Due to the scope and nature of this AA1000AS (Type II, Moderate) assurance engagement, site visits were undertaken to test the authenticity of data at the primary source of collection and collation, and the Report has been assessed at the point of data aggregation for accuracy of reporting.

### GRI Compliance

In determining the GRI G3 'Application Level' of the Report, we performed the following exercises:

- A review of the process used to define the content of the Report by looking at materiality of issues included in the Report, stakeholder engagement response to stakeholder issues identified, determination of sustainability context and coverage of material issues;
- A review of the approach of management to addressing topics discussed in the Report; and
- Reviews of drafts of the Report to confirm that the requisite number of GRI G3 indicators had been covered in the Report in order to meet the GRI's G3 Application Level B requirements (B+ with this assurance engagement).

### Findings

Overall, it was determined during this year's assurance process that, in general, the company's sustainability reporting processes are adequate, and it was noted that:

- Illovo's systems for data collection, collation and reporting are reasonably adequate for group reporting purposes, and continue to demonstrate evidence of continuous improvement through the adoption and implementation of group-wide sustainability data policies, procedures, systems and controls. While the ongoing reliance on multiple Excel spreadsheets to collect, collate and report data continues to create opportunities for simple data transcription errors – affecting the accuracy and/or reliability of some site-specific data – procedures are improving to address these potential problems.
- Although some errors in data accuracy and reliability were identified at each of the sites, most of the errors have not led to a need for qualification of information contained within the Report, as the tested site-specific data was deemed accurate prior to final reporting. Where identified, process improvements have been recommended and applied by Illovo ensure that reported data is consistent across the group, and that each reporting entity implements its own internal control procedures for improved data accuracy and reliability. The only significant exception to the above is as follows:

With respect to any/all training headcount data, it must be noted that Illovo reports "number of training interventions" rather than "number of persons trained". Given that many employees are afforded more than one training intervention per annum, this can result in the multiple counting of training attendees, to the extent that the number of persons trained significantly exceeds the total number of persons employed.

- While investments into communities surrounding operations via socioeconomic development (SED) spend projects are well managed, more should be done to ensure that improved policies and procedures for effective monitoring & evaluation (M&E) over SED projects is implemented to ensure that Illovo can improve its ability to report back to society on the developmental returns each operation is able to effect from projects.
- Illovo adequately adheres to the Accountability AA1000APS principles of **Inclusivity**, **Materiality** and **Responsiveness**.
- The Report adequately meets the GRI G3's requirements for Application Level B (responses to all required indicators, as well as no fewer than 20 Core indicators, with at least one from each of Economic, Environment, Human Rights, Labour, Society and Product Responsibility): B+ with this assurance statement.
- As per the **IRAS** Sustainability Data Transparency Index (SDTI), Illovo scores extremely well compared to most JSE-listed companies (within the top 5% of the more than 320 companies reviewed), demonstrating an active commitment to data transparency relative to reasonably expected key data points. However, further improvement can be made to collect, collate and report data for key sustainability performance indicators that have yet to be reported on.

### Conclusions and Recommendations

Based on the information reviewed via our site visits, desk research and management interviews, **IRAS** is confident that this Report provides a comprehensive and balanced account of Illovo's environmental, health & safety and social performance for the period under review. The data presented is based on a systematic process and we are satisfied that the reported performance data accurately represents Illovo's current ability to manage and/or report on its performance, while meeting the AA1000AS (2008) principles of **Inclusivity**, **Materiality** and **Responsiveness**. Moreover, and although the quality or quantity of data of some GRI G3 indicators can be improved, this Report appears to meet the GRI G3's requirements for Application Level B (B+ with this assurance engagement).

However, the following recommendations have been identified:

- With respect to adherence to AccountAbility's AA1000APS principle of **Inclusivity**, Illovo should continue to ensure that stakeholder engagement progresses towards the active inclusion of all significant stakeholders, and that a regular review of stakeholder tests for completeness and relevance. Moreover, Illovo should continue to ensure that formalised stakeholder engagement policies and procedures are adopted throughout the group.
- Illovo should continue to ensure that all Socio-economic Development (SED) projects are aligned, monitored and measured according to Group standards for having a significant impact on the developmental priorities (e.g., Health and Education) that are deemed most material to key stakeholders (e.g., the communities in which the company operates) of both the individual sites and the Illovo group.
- Illovo should ensure that all sites capture training attendance registers in a database (e.g., Excel or MS Access) that can be data mined to determine the actual number of persons trained, thereby eliminating the possibility of counting employees multiple times if/when they attend more than one training intervention in any given year.
- Illovo should continue to ensure that future assurance engagements include the site visit testing of data, vis-à-vis the expectations of AA1000AS (Type II), at least until such time as a reasonable number of sites can demonstrate that they adequately meet the tests for accuracy, consistency, completeness and reliability.
- Based on our analysis of the full suite of documents constituting "The Report" relative to the requirements of the GRI's Guidelines, noting that the GRI expects conversion to the G4 version of the Guidelines for the next reporting period, it is our recommendation that Illovo significantly improve the reporting on how materiality is determined within the organisation, and enhance the content of its Report accordingly. In order to meet the GRI's G4 Core level requirements, more information will be required with respect to what Material Aspects are deemed relevant to Illovo, how this is determined, and on how the relevant indicators are duly managed (i.e., the GRI's Disclosures on Management Approach, or 'DMAs'). Alternatively, Illovo would need to declare "GRI Reference" (rather than "GRI Applied") within future reporting periods.

For more information about the assurance process employed to assess the sustainability information contained within Illovo's 2015 Integrated Annual Report, email [michael@iras.co.za](mailto:michael@iras.co.za)



**Integrated Reporting & Assurance Services**

Johannesburg

18 June 2015

## GLOBAL REPORTING INITIATIVE (GRI) INDEX

**AIR=Annual Integrated Report; AFS=Annual Financial Statements UNGC=United Nations Global Compact; SEI=Socio-economic Impact Report; CC=Climate Change and Environmental Impacts Report; HC=Human Capital Report; N/A=not applicable; NR=not reported.**

GRI INDICATOR	GRI DESCRIPTION	REFERENCE COMMENTS
<b>STANDARD DISCLOSURES PART I</b>		
<b>STRATEGY AND ANALYSIS</b>		
1.1	Statement from the most senior decision-maker of the organization.	IAR 31-32
1.2	Description of key impacts, risks, and opportunities.	IAR 15-25; CC heading 'Energy'
<b>ORGANISATIONAL PROFILE</b>		
2.1	Name.	IAR cover
2.2	Major brands and/or services.	IAR 2, 5
2.3	Operational structure of the organisation.	IAR 4
2.4	Location of organisation's headquarters.	IAR 113
2.5	Number of countries where the organization operates, and names of countries that are specifically relevant to the sustainability issues covered in the report.	IAR 2, 5
2.6	Nature of ownership and legal form.	IAR 4, 9
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	IAR 3, 10, 50-54, 58-59
2.8	Scale of the reporting organization.	IAR 2, 4-5
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	IAR 2, 41
2.10	Awards received.	IAR 14, 39; CC heading 'Environmental Awareness'
<b>REPORT PARAMETERS</b>		
3.1	Reporting period.	IAR cover
3.2	Date of most recent previous report.	IAR 2
3.3	Reporting cycle (annual, biennial, etc.).	IAR cover
3.4	Contact point for the report.	IAR 113 (Group Communications Manager)
3.5	Process for defining report content.	IAR 16-18; SEI heading 'Material Socio-economic impact issues'; CC heading 'Our Stewardship'; HC heading 'Our Values'
3.6	Boundary of the report.	IAR 2
3.7	Any specific limitations on the scope or boundary of the report.	There are no limitations or boundaries to the scope of the report as it is described on IAR 2
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organisations.	IAR 2. As recorded on IAR 2, the scope includes Illovo Sugar Limited and its subsidiaries only.

3.9	Data measurement techniques.	CC headings 'GHG and Air Emissions' and 'Co-generation'
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods).	CC headings 'Total Energy Consumption by Category: GJ', 'Total indirect energy consumption by primary source in gigajoules (GJ)'
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	IAR 2
3.12	GRI Index table (this table).	<a href="http://www.illovosugar.com">www.illovosugar.com</a>
3.13	Policy and current practice with regard to seeking external assurance for the report.	IAR 2, 70; HC heading 'Assurance'; CC heading 'Assurance'; SEI heading 'Assurance'
<b>CORPORATE GOVERNANCE</b>		
4.1	Governance structure of the organization.	IAR 4, 34-36, 61-66
4.2	Indicate whether the Chairman of the highest governance body is also an executive officer.	IAR 34
4.3	For organizations that have a unitary Board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	IAR 32-33, 61
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	IAR 65; SEI heading 'Stakeholder Engagement'
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organisation's performance (including social and environmental performance).	IAR 74-79, 87-88
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	IAR 62
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organisation's strategy on economic, environmental, and social topics.	IAR 61
4.8	Internally developed statements of mission or values, codes of conduct, and principles relevant to economic, environmental, and social performance and the status of their implementation.	IAR 6-7
4.9	Procedures of the highest governance body for overseeing the organisation's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct, and principles.	IAR 64, 61
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	IAR 64

4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organisation.	CC heading 'Our Stewardship'.
UNGC Environment Principle 7	Businesses should support a precautionary approach to environmental challenges (precautionary approach: Where there are threats of serious or irreversible damage, lack of full scientific certainty shall not be used as a reason for postponing cost-effective measures to prevent environmental degradation.)	CC heading 'Our Stewardship'
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses.	IAR 2, 41; CC heading 'Our Stewardship'; SEI headings 'Socio-economic impact assessments', 'Procurement' and 'Human Rights in the supply chain'; HC headings 'Employee Relations', 'Employee Health and Welfare' and 'Diversity and Equal Opportunity'
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organisations in which the organization has positions in governance bodies; participates in projects or committees; provides substantive funding beyond routine membership dues; or views membership as strategic.	SEI heading 'Stakeholder Engagement'; CC headings 'Our Stewardship' and 'Technology, Research and Development'
4.14	List of stakeholder groups engaged by the organization.	SEI heading 'Stakeholder Engagement'
4.15	Basis for identification and selection of stakeholders with whom to engage.	SEI heading 'Stakeholder Engagement'
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	SEI heading 'Stakeholder Engagement'
4.17	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.	SEI heading 'Stakeholder Engagement'
<b>STANDARD DISCLOSURES PART II: Disclosures on Management Approach (DMAs)</b>		
N/A	Disclosure on Management Approach on Economic aspects.	IAR 40-41
N/A	Disclosure on Management Approach on Environmental issues.	IAR 15; CC heading 'Our Stewardship'
N/A	Disclosure on Management Approach on Labour Practices and Decent Work.	HC heading 'Our Values'
N/A	Disclosure on Management Approach on Human Rights.	HC headings 'Diversity and Equal Opportunity' and 'Human Rights'; SEI heading 'Human Rights in the Supply Chain'
N/A	Disclosure on Management Approach on Society.	IAR 61; SEI heading 'Corporate Social Investment'
N/A	Disclosure on Management Approach on Product Responsibility.	IAR 66-67

## STANDARD DISCLOSURES PART III: Performance Indicators

### ECONOMIC PERFORMANCE INDICATORS

EC1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.	IAR 26; SEI; IAR 9-11
EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change.	IAR 80-81
EC3	Coverage of the organization's defined benefit plan obligations.	IAR 96; AFS 11, 19, 24-25, 41, 43-47
EC4	Significant financial assistance received from government.	SEI heading 'Financial assistance received from government'
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	HC heading 'Remuneration and Benefits'
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	SEI heading 'Procurement'; IAR 11
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	HC heading 'Percentage of local citizens employed in senior management'
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	SEI heading 'Corporate Social Investment'
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	SEI

### ENVIRONMENTAL PERFORMANCE INDICATORS

EN1	Materials used by weight or volume.	CC heading 'Materials'
EN2	Percentage of materials used that are recycled input materials.	CC heading 'Materials'; IAR 11
EN3	Direct energy consumption by primary energy source.	CC heading 'Direct Energy consumption by primary energy source GJ'
EN4	Indirect energy consumption by primary source.	CC heading 'Total indirect energy consumption by primary source in gigajoules (GJ)'
EN5	Energy saved due to conservation and efficiency improvements.	CC heading 'GHG and Air Emissions'
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	CC headings 'Investing in renewable energy' and 'Co-generation'
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	CC headings 'Investing in renewable energy' and 'Co-generation'
EN8	Total water withdrawal by source.	CC heading 'Water'
EN9	Water sources significantly affected by withdrawal of water.	CC heading 'Water'
EN10	Percentage and total volume of water recycled and reused.	IAR 11



EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	CC heading 'Biodiversity'
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	CC heading 'Biodiversity'
EN13	Habitats protected or restored.	CC heading 'Biodiversity'
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	CC heading 'Biodiversity'
EN15	Number of International Union for Conservation of Nature (IUCN) Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	NR
EN16	Total direct and indirect greenhouse gas emissions by weight.	CC heading 'GHG and Air Emissions'
EN17	Other relevant indirect greenhouse gas emissions by weight.	CC heading 'GHG and Air Emissions'
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	CC heading 'GHG and Air Emissions'
EN19	Emissions of ozone-depleting substances by weight.	CC heading 'GHG and Air Emissions'
EN20	Nitrogen oxide (NOx), sulphur oxide (SOx), and other significant air emissions by type and weight.	Not material. NR
EN21	Total water discharge by quality and destination.	CC heading 'Effluent'
EN22	Total weight of waste by type and disposal method.	CC heading 'Waste'
EN23	Total number and volume of significant spills.	CC heading 'Environmental Compliance'
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	CC heading 'Waste'
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organisation's discharges of water and runoff.	CC heading 'Effluent'
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	CC
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	N/A
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	CC heading 'Environmental Compliance'
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	CC heading 'GHG and Air Emissions'
EN30	Total environmental protection expenditures and investments by type.	CC heading 'Technology, Research and Development'

UNGC Environment Principle 8	Businesses should undertake initiatives to promote greater environmental responsibility	CC
UNGC Environment Principle 9	Businesses should encourage the development and diffusion of environmentally friendly technologies	CC heading 'Technology, Research and Development'
<b>SOCIAL PERFORMANCE INDICATORS</b>		
<b>Employment</b>		
LA1	Total workforce by employment type, employment contract, and region.	HC heading 'Total complement of permanent and peak non-permanent/fixed contract (seasonal) employees'
LA2	Total number and rate of employee turnover by age group, gender, and region.	HC headings 'Permanent employees – turnover' and 'In the different categories, employee turnover was as follows:'
LA3	Benefits provided to permanent employees that are not provided to temporary employees, by major operations.	HC heading 'Remuneration and Benefits'
<b>Labour/Management Relations</b>		
LA4	Percentage of employees covered by collective bargaining agreements.	HC heading 'Employee Relations'
LA5	Minimum notice period's regarding significant operational changes, including whether it is specified in collective agreements.	HC heading 'Employee Relations'
<b>Occupational Health and Safety</b>		
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	NR
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	HC headings 'Occupational Safety', 'Illovo safety statistics for the period to 31 March 2015' and 'Other safety performance statistics are identified below'.
LA8	Education, training, counselling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	HC heading 'Employee Health and Welfare'
LA9	Health and safety topics covered in formal agreements with trade unions.	NR
LA10	Average hours of training per year per employee by employee category.	HC heading 'Training spend as a % of payroll' which is the relevant indicator in Illovo and in South Africa
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	HC heading 'Training investment categories'
LA12	Percentage of employees receiving regular performance and career development reviews.	HC heading 'Talent and Skills Development'
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	IAR 34-36

LA14	Ratio of basic salary of men to women by employee category.	HC heading 'Remuneration and Benefits'.
<b>HUMAN RIGHTS PERFORMANCE INDICATORS</b>		
<b>Investment and Procurement Practice</b>		
UNGC Human Rights Principle 1	Businesses should support and respect the protection of internationally proclaimed human rights	HC heading 'Human Rights'
UNGC Human Rights Principle 2	Businesses should make sure that they are not complicit in human rights abuses	HC heading 'Human Rights'
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	NR
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	IAR 66
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	HC headings 'Human Rights' and 'Talent and Skills Development'
<b>Non-discrimination</b>		
HR4	Total number of incidents of discrimination and actions taken.	HC heading 'Human Rights'
UNGC Labour Principle 6	Businesses should uphold the elimination of discrimination in respect of employment and occupation	HC headings 'Diversity and Equal Opportunity' and 'Human Rights'
<b>Freedom of association</b>		
HR5	Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights.	HC heading 'Human Rights'
UNGC Labour Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	HC heading 'Human Rights'
<b>Forced and Compulsory Labour</b>		
HR6	Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour.	HC heading 'Human Rights'
UNGC Labour Principle 5	Businesses should uphold the effective abolition of child labour	HC heading 'Human Rights'
<b>Security practices</b>		
HR7	Operations identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour.	HC heading 'Human Rights'
UNGC Labour Principle 4	Businesses should uphold the elimination of all forms of forced and compulsory labour	HC heading 'Human Rights'

HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	NR
<b>Indigenous rights</b>		
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	HC heading 'Human Rights'
<b>SOCIETY PERFORMANCE INDICATORS</b>		
<b>Community</b>		
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	SEI headings 'Project Assessments' and 'Corporate Social Investment'
<b>Corruption</b>		
SO2	Percentage and total number of business units analysed for risks related to corruption.	IAR 65 heading 'Anti-Bribery and Corruption'
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	IAR 66
SO4	Actions taken in response to incidents of corruption.	IAR 65-66
UNGC Anti-Corruption Principle 10	Businesses should work against corruption in all its forms, including extortion and bribery.	IAR 65-66
<b>Public Policy</b>		
SO5	Public policy positions and participation in public policy development and lobbying.	SEI heading 'Stakeholder Engagement'
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	N/A
<b>Anti-competitive Behaviour</b>		
SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes.	IAR 66
<b>Compliance</b>		
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	IAR 66
<b>PRODUCT RESPONSIBILITY INDICATORS</b>		
PR1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.	IAR 66
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	IAR 67

<b>Product and Service Labelling</b>		
PR3	Type of product and service information required by procedures and percentage of significant products and services subject to such information requirements.	IAR 66
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes.	IAR 67
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	IAR 67
<b>Marketing communications</b>		
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	IAR 67
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	IAR 67
<b>Customer privacy</b>		
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	IAR 67
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	IAR 67