

MPACT LIMITED

GLOBAL REPORTING INDEX (GRI) G4 Content Index for “In accordance” – Comprehensive

General Standard disclosure	Description of General Standard	Page	Omission	External assurance
STRATEGY AND ANALYSIS				
G4-1	Provide a statement from the most senior decision-maker of the organisation about: <ul style="list-style-type: none"> the relevance of sustainability to the organisation; and the organisation’s strategy for addressing sustainability. 	IR p27 to p30 IR p12		
G4-2	Provide a description of key impacts, risks and opportunities.	IR p17 to p19		
ORGANISATIONAL PROFILE				
G4-3	Report the name of the organisation.	IR IFC		
G4-4	Report the primary brands, products, and services.	IR p5 to p6		
G4-5	Report the location of the organisation’s headquarters.	IR IFC		CIPC
G4-6	Report the number of countries where the organisation operates, and names of countries where either the organisation has significant operations or that are specifically relevant to the sustainability topics covered in the report.	IR p5 to p7		CIPC
G4-7	Report the nature of ownership and legal form.	IR p91 to p92		Symphony Investor Communications
G4-8	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	IR p5 to p7, p10, p34, p35 and p37		
G4-9	Report the scale of the organisation.	IR p4, p5, p6, p7, p10, p27, p28, p35 and p37		
G4-10	Report the total number of: <ul style="list-style-type: none"> employees contracted; employee gender; permanent employees by employment type and gender; workforce by employees and supervised workers and by gender; workforce by region and gender; if a substantial portion of the organisation’s work is performed by workers who are legally recognised as self-employed, or by individuals other than employees or supervised workers, including employees and supervised employees of contractors; and significant variations in employment numbers (such as seasonal variations in employment in the tourism or agricultural industries). 	IR p5, SR p8 and p11		

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G4-11	Report the percentage of total employees covered by collective bargaining agreements.	SR p10		
G4-12	Describe the organisation's supply chain.	IR p32 and p33		
G4-13	Report any significant changes during the reporting period regarding the organisation's size, structure, ownership or its supply chain.	IR p30 – post year-end		
G4-14	Report whether and how the precautionary approach or principle is addressed by the organisation	SR p5	<p>Omission</p> <p><i>The below is not specifically stated in the IR:</i></p> <p>The precautionary principle is applied throughout Mpact in that management will not accept exposure to risk, be it on issues of health, safety, environment or consumer safety, unless there is clear scientific or rational evidence that the risk does not pose a threat to the wellbeing of people or the environment, or until there is assurance that the risk can be managed within the company's resources to minimise the risk to people and the environment to acceptable levels. Mpact avoids actions where doubt exists regarding the potential risk of those actions within current scientific knowledge. Mpact is actively engaged in scientific research where the scientific understanding of potential risk is uncertain such as in the field of food safety of packaging materials.</p>	
G4-15	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes or which it endorses.	IR (CGR) p40 to 42, SR p5 and p6		Yes, see SR p6 for list of external assurers
G4-16	List memberships of associations (such as industry associations) and national or international advocacy organisations in which the organisation:	IR p36 and 38		
	<ul style="list-style-type: none"> • Holds a position on the governance body. 	IR p21 and p23		
	<ul style="list-style-type: none"> • Participates in projects or committees. 	Yes, IR p15		
	<ul style="list-style-type: none"> • Provides substantive funding beyond routine membership dues. 	Yes		
	<ul style="list-style-type: none"> • Views membership as strategic. 	Yes		

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IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES				
G4-17	List all entities included in the organisation's consolidated financial statements or equivalent documents. Report whether any entity included in the organisation's consolidated financial statements or equivalent documents is not covered by the report.	IR p88, Note 16 N/A		Deloitte & Touche
G4-18	Explain the process for defining the report content and the aspect boundaries. Explain how the organisation has implemented the Reporting Principles for Defining Report Content.	IR p2 IR p2		Yes, see p2 of IR
G4-19	List all the material aspects identified in the process for Defining Report Content.	IR p2, RMR p1 to p3		Deloitte & Touche
G4-20	For each material aspect, report the aspect boundary within the organisation, as follows: <ul style="list-style-type: none"> Report whether the aspect is material within the organisation. If the aspect is not material for all entities within the organisation (as described in G4-17), select one of the following two approaches and report either: <ul style="list-style-type: none"> The list of entities or groups of entities included in G4-17 for which the aspect is not material; or The list of entities or groups of entities included in G4-17 for which the aspects are material. Report any specific limitation regarding the aspect boundary within the organisation. 	IR p17 to p19 Yes Done N/A IR p36 to p38 Done – IR p2		
G4-21	For each material aspect, report the aspect boundary outside the organisation, as follows: <ul style="list-style-type: none"> Report whether the aspect is material outside of the organisation. If the aspect is material outside of the organisation, identify the entities, groups of entities or elements for which the aspect is material. In addition, describe the geographical location where the aspect is material for the entities identified. Report any specific limitation regarding the aspect boundary outside the organisation. 	IR p17 to p19		
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	N/A		Deloitte & Touche
G4-23	Report significant changes from previous reporting periods in the scope and aspect boundaries.	IR p2		

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STAKEHOLDER ENGAGEMENT				
G4-24	Provide a list of stakeholder groups engaged by the organisation.	IR p14 and p15		
G4-25	Report the basis for identification and selection of stakeholders with whom to engage.	IR p14		
G4-26	Report the organisation's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	IR p14 and p15		
G4-27	Report key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.	IR p14		
REPORT PROFILE				
G4-28	Reporting period (such as fiscal or calendar year) for information provided.	IR p92		
G4-29	Date of most recent previous report (if any).	IR p92		
G4-30	Reporting cycle (such as annual, bi-annual).	IR p92		
G4-31	Provide the contact point for questions regarding the report or its contents.	SR p22		
G4-32	a) Report the 'in accordance' option the organisation has chosen.	IR p2		
	b) Report the GRI Content Index for the chosen option.	IR p2		
	c) Report the reference to the External Assurance Report, if the report has been externally assured. (GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines).	N/A		
G4-33	a) Report the organisation's policy and current practice with regard to seeking external assurance for the report.	IR p2,SR p6		
	b) If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided.	IR p2,SR p6		
	c) Report the relationship between the organisation and the assurance providers.	SR p6		
	d) Report whether the highest governance body or senior executives are involved in seeking assurance for the organisation's sustainability report.	IR p2		

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GOVERNANCE				
G4-34	Report the governance structure of the organisation, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	IR (CGR) p45 IR (CGR) p40 to p49		IRAS
G4-35	Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.	IR (CGR) p40 to p49		IRAS
G4-36	Report whether the organisation has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.	IR (CGR) p40 to p49		IRAS
G4-37	Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.	IR (CGR) p40 to p49, IR p14 and p15		IRAS
G4-38	Report the composition of the highest governance body and its committees by: <ul style="list-style-type: none"> • Executive or non-executive <ul style="list-style-type: none"> • Independence • Tenure on the governance body • Number of each individual's other significant positions; and • Commitments and the nature of the commitments. • Gender. • Membership of under-represented social groups. • Competences relating to economic, environmental and social impacts. • Stakeholder representation. 	IR p20, p21, IR (CGR) p41 to p43		IRAS
G4-39	Report whether the Chair of the highest governance body is also an executive officer (and, if so, his/her function within the organisation's management and the reasons for this arrangement).	IR p43 (Chairman and CEO roles are split)		IRAS

Global Reporting Index (continued)

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G4-40	Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including:	IR (CGR) p47		
	<ul style="list-style-type: none"> • Whether and how diversity is considered. 	IR (CGR) p43		
	<ul style="list-style-type: none"> • Whether and how independence is considered. 	IR (CGR) p43		
	<ul style="list-style-type: none"> • Whether and how expertise and experience relating to economic, environmental and social topics are considered. 	IR (CGR) p44		
	<ul style="list-style-type: none"> • Whether and how stakeholders (including shareholders) are involved. 	Notice of AGM, IR p94		
G4-41	Report processes for the highest governance body to ensure conflicts of interest are avoided and managed.	IR (CGR) p44		
	Report whether conflicts of interest are disclosed to stakeholders, including, as a minimum:	Yes		
	<ul style="list-style-type: none"> • Cross-board membership. 	IR p21		
	<ul style="list-style-type: none"> • Cross-shareholding with suppliers and other stakeholders. 	N/A		
	<ul style="list-style-type: none"> • Existence of controlling shareholder. 	N/A		
G4-42	Report the highest governance body's and senior executives' roles in the development, approval, and updating of the organisation's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.	IR p8		
G4-43	Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.	IR p14, p17, IR (CGR) p41, p42, SR p5		
G4-44	a) Report the processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics.	IR p55 to p57		
	b) Report whether such evaluation is independent or not, and its frequency.			
	c) Report whether such evaluation is a self-assessment.			
	d) Report actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics, including, as a minimum, changes in membership and organisational practice.			

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G4-45	<p>a) Report the highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes.</p> <p>b) Report whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks, and opportunities.</p>	IR p14, p17, SR p4, p5, p8, RMR p1 to 3		
G4-46	Report the highest governance body's role in reviewing the effectiveness of the organisation's risk management processes for economic, environmental and social topics.	RMR p1 to p3		
G4-47	Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks and opportunities.	IR p14, RMR p1		
G4-48	Report the highest committee or position that formally reviews and approves the organisation's sustainability report and ensures that all material aspects are covered.	IR (CGR) p53 and p54		
G4-49	Report the process for communicating critical concerns to the highest governance body.	IR p14 and p42		
G4-50	Report the nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.	Process reported on p14 (IR). No critical concerns were raised.		
G4-51	<p>a) Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration:</p> <ul style="list-style-type: none"> • Fixed pay and variable pay. • Performance-based pay. • Equity-based pay. • Bonuses. • Deferred or vested shares. • Sign-on bonuses or recruitment incentive payments. • Termination payments. • Clawbacks. • Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees. <p>b) Report how performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.</p>	IR p55 to p62		

Global Reporting Index (continued)

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G4-52	<p>a) Report the process for determining remuneration.</p> <p>b) Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management.</p> <p>c) Report any other relationships which the remuneration consultants have with the organisation.</p>	IR p57		
G4-53	Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.	Notice of AGM OR Number 8 – IR p95 SPR Number 2 – IR p97		
G4-54	Report the ratio of the annual total compensation for the organisation's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.	IR p58		
G4-55	Report the ratio of percentage increase in annual total compensation for the organisation's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.	IR p58		
ETHICS AND INTEGRITY				
G4-56	Describe the organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.	IR p8, p41 and p53		
G4-57	Report the internal and external mechanisms for seeking advice on ethical and lawful behaviour, and matters related to organisational integrity, such as helplines or advice lines.	IR p14, p41, p42 and p44		Deloitte & Touche Administers Mpact Tip-offs service.
G4-58	Report the internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organisational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.	IR p14, p41 and p42		

ABBREVIATIONS

AGM	Annual General Meeting
CGR	Corporate Governance Report contained within the Integrated Report
CIPC	Companies and Intellectual Property Commission
IR	Integrated Report 2014
IRAS	Integrated Reporting and Assurance Services
N/A	Not Applicable
OR	Ordinary Resolution
RMR	Risk Management Review
SPR	Special Resolution
SR	Sustainability Review 2014