

# 2021 GRI content index

Imperial's ESG report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards, at a core application level.

## Generic indicators

GRI Standard title	Core indicators	Disclosure number	Disclosure title	Disclosure and explanatory notes	Disclosure references (website sections)
<b>Organisational profile</b>					
General 2016	Core	102-1	Name of the organisation	Imperial Logistics Limited	
General 2016	Core	102-2	Activities, brands, products and services		<b>Integrated report</b> <ul style="list-style-type: none"> <li>• Our business (page 10)</li> <li>• Solutions performance (Market Access and Logistics) (page 88)</li> </ul> <b>ESG report</b> <ul style="list-style-type: none"> <li>• Our business (page 8)</li> </ul>
General 2016	Core	102-3	Location of headquarters	Imperial Logistics Place 79 Boeing Road East Bedfordview 2008 South Africa	
General 2016	Core	102-4	Location of operations	25 countries	<b>Integrated report</b> <ul style="list-style-type: none"> <li>• Our business (page 10)</li> </ul> <b>ESG report</b> <ul style="list-style-type: none"> <li>• Our business (page 8)</li> </ul>
General 2016	Core	102-5	Ownership and legal form		<b>Shareholder report</b> <ul style="list-style-type: none"> <li>• Shareholder analysis (page 44)</li> </ul>
General 2016	Core	102-6	Markets served		<b>Integrated report</b> <ul style="list-style-type: none"> <li>• Our business (page 10)</li> <li>• Solutions performance (Market Access and Logistics) (page 88)</li> </ul> <b>ESG report</b> <ul style="list-style-type: none"> <li>• Our business (page 8)</li> </ul>
General 2016	Core	102-7	Scale of the organisation	25 432 employees at end June 2021 with 51% based in South Africa, including those working for the Market Access division.  Operating in 25 countries.  Total assets: R30 329 million.	<b>Integrated report</b> <ul style="list-style-type: none"> <li>• Our business (page 10)</li> <li>• Group chief financial officer's review (page 55)</li> <li>• People review (page 60)</li> </ul> <b>ESG report</b> <ul style="list-style-type: none"> <li>• Our business (page 8)</li> <li>• Social – workforce (page 48)</li> <li>• Indicator report (pages 121 and 122)</li> </ul>

# 2021 GRI content index continued

GRI Standard title	Core indicators	Disclosure number	Disclosure title	Disclosure and explanatory notes	Disclosure references (website sections)
General 2016	Core	102–8	Information on employees and other workers	<p>Permanent employees are reported by occupational level, gender and race for the workforce based in South Africa which makes up 51% of the total workforce. Female representation is covered at a group level.</p> <p>The number of non-permanent, part-time and fixed-term contract employees is low and not considered material. If contract workers are used in South Africa, they are generally sourced from labour brokers. There are no material seasonal variations in employee numbers.</p>	<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Social – workforce (page 63)</li> <li>• Indicator report (pages 121 and 122)</li> </ul>
General 2016	Core	102–9	Supply chain	<p>Procurement is undertaken by each business and information relating to the total number of suppliers is not collated at a group level. Given the complex nature of our supply chains, it will be challenging to put such systems in place.</p> <p>R35 775 million paid to suppliers for materials and services</p>	<p><b>Shareholder report</b></p> <ul style="list-style-type: none"> <li>• Value-added statement (page 47)</li> </ul> <p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Social – community chapter (page 78)</li> </ul>
General 2016	Core	102–10	Significant changes to the organisation and its supply chain	<p>There were no significant changes to the group’s organisational structure nor supply chain in F2021. Where it makes sense to do so, the group continues to drive its asset-right strategy, which requires a balance between the use of our own fleet and transport service providers. At publication, the shareholders of Imperial had approved the proposed acquisition of Imperial by DP World.</p>	<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>• Chairman’s letter to stakeholders (page 6)</li> <li>• Group chief executive officer’s review (page 50)</li> </ul>
General 2016	Core	102–11	Precautionary Principle or approach		<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Environmental chapter (page 26)</li> </ul> <p>From October 2021, the group’s latest CDP submission can be found at <a href="https://www.imperiallogistics.com/esg-reporting.php">https://www.imperiallogistics.com/esg-reporting.php</a>.</p>
General 2016	Core	102–12	External initiatives		<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Governance chapter (page 105)</li> </ul>
General 2016	Core	102–13	Membership of associations		<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Environment chapter (page 29)</li> <li>• Social – community chapter (page 74)</li> <li>• Governance chapter (page 104)</li> </ul>

# 2021 GRI content index continued

GRI Standard title	Core indicators	Disclosure number	Disclosure title	Disclosure and explanatory notes	Disclosure references (website sections)
<b>Strategy</b>					
General 2016	Core	102–14	Statement from senior decision-maker		<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>Chairman’s letter to stakeholders (page 6)</li> <li>Group chief executive officer’s review (page 50)</li> <li>Our governance – social, ethics and sustainability (SES) committee (page 22)</li> </ul> <p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>Letter from the SES committee chairman (page 12)</li> </ul>
General 2016		102–15	Key impacts, risks, and opportunities		<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>Our context (page 24)</li> <li>Our risks and opportunities (page 44)</li> </ul> <p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>Our ESG operating context, risks and opportunities (page 14)</li> </ul> <p><b>Shareholder report</b></p> <ul style="list-style-type: none"> <li>Corporate governance report (page 5)</li> </ul>
<b>Ethics and integrity</b>					
General 2016	Core	102–16	Values, principles, standards, and norms of behaviour		<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>Our purpose (page 8)</li> <li>ESG review (page 86)</li> </ul> <p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>Our purpose (page 6)</li> <li>Letter from the SES committee chairman (page 12)</li> <li>Governance chapter (pages 96, 99 and 106)</li> </ul> <p><b>Shareholder report</b></p> <ul style="list-style-type: none"> <li>Corporate governance report (page 12, 13 and 14)</li> </ul> <p>The group’s policies and code of conduct can be found at <a href="https://www.imperiallogistics.com/policies.php">https://www.imperiallogistics.com/policies.php</a>.</p>
General 2016		102–17	Mechanisms for advice and concerns about ethics		<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>Ensure ethical and compliant business conduct (page 106)</li> </ul> <p><b>Shareholder report</b></p> <ul style="list-style-type: none"> <li>Corporate governance report (page 12 and 14)</li> </ul>

# 2021 GRI content index continued

GRI Standard title	Core indicators	Disclosure number	Disclosure title	Disclosure and explanatory notes	Disclosure references (website sections)
<b>Governance</b>					
General 2016	Core	102-18	Governance structure		<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>• Our governance (page 16)</li> </ul> <p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Governance chapter (page 96)</li> </ul>
General 2016		102-19	Delegating authority		<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>• Our governance (page 18)</li> </ul> <p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Governance of ethics, social and environmental impacts (page 99)</li> </ul> <p><b>Shareholder report</b></p> <ul style="list-style-type: none"> <li>• Corporate governance report (page 3 and 8)</li> </ul>
General 2016		102-20	Executive-level responsibility for economic, environmental, and social topics		<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>• Our leadership (page 14)</li> </ul> <p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Governance of ethics, social and environmental impacts (page 99)</li> </ul>
General 2016		102-21	Consulting stakeholders on economic, environmental, and social topics		<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Our key stakeholders (page 19)</li> <li>• Environment chapter (page 29)</li> <li>• Social - workforce chapter (page 50)</li> <li>• Social - community chapter (page 74)</li> <li>• Governance chapter (page 104)</li> </ul>
General 2016		102-22	Composition of the highest governance body and its committees	There is no stakeholder representation on the board of directors.	<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>• Our leadership (page 12)</li> <li>• Our governance (page 17)</li> </ul> <p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Diversity and inclusion (page 63)</li> </ul> <p><b>Shareholder report</b></p> <ul style="list-style-type: none"> <li>• Corporate governance report (page 3, 4 and 6)</li> </ul>
General 2016		102-23	Chair of the highest governance body		<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>• Our governance (page 16 and 17)</li> </ul> <p><b>Shareholder report</b></p> <ul style="list-style-type: none"> <li>• Corporate governance report (page 3)</li> </ul>

# 2021 GRI content index continued

GRI Standard title	Core indicators	Disclosure number	Disclosure title	Disclosure and explanatory notes	Disclosure references (website sections)
General 2016		102–24	Nominating and selecting the highest governance body		<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>Our governance (page 17)</li> </ul> <p><b>Shareholder report</b></p> <ul style="list-style-type: none"> <li>Corporate governance report (page 3)</li> </ul>
General 2016		102–25	Conflicts of interest		<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>Our governance (page 17)</li> </ul> <p><b>Shareholder report</b></p> <ul style="list-style-type: none"> <li>Corporate governance report (page 4 and 13)</li> </ul>
General 2016		102–26	Role of highest governance body in setting purpose, values, and strategy		<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>Our governance (page 17)</li> </ul> <p><b>Shareholder report</b></p> <ul style="list-style-type: none"> <li>Corporate governance report (page 3)</li> </ul>
General 2016		102–28	Evaluating the highest governance body's performance		<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>Our governance (page 18)</li> </ul> <p><b>Shareholder report</b></p> <ul style="list-style-type: none"> <li>Corporate governance report (page 4)</li> </ul>
General 2016		102–29	Identifying and managing economic, environmental, and social impacts		<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>Integrate ESG into governance and risk management processes (page 108)</li> </ul>
General 2016		102–30	Effectiveness of risk management processes		<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>Our risks and opportunities (page 44)</li> </ul> <p><b>Shareholder report</b></p> <ul style="list-style-type: none"> <li>Corporate governance report (page 14)</li> </ul>
General 2016		102–31	Review of economic, environmental, and social topics		<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>Governance of ethics, social and environmental impacts (page 99)</li> </ul>
General 2016		102–32	Highest governance body's role in sustainability reporting		<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>Our reporting (page 2)</li> </ul>
General 2016		102–33	Communicating critical concerns		<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>Governance of ethics, social and environmental impacts (page 99)</li> </ul>

# 2021 GRI content index continued

GRI Standard title	Core indicators	Disclosure number	Disclosure title	Disclosure and explanatory notes	Disclosure references (website sections)
General 2016		102-35	Remuneration policies		<b>Integrated report</b> <ul style="list-style-type: none"> <li>Remuneration report (page 104)</li> </ul> <b>Shareholder report</b> <ul style="list-style-type: none"> <li>Remuneration report (page 16)</li> </ul>
General 2016		102-36	Process for determining remuneration		<b>Integrated report</b> <ul style="list-style-type: none"> <li>Remuneration report (page 104)</li> </ul> <b>Shareholder report</b> <ul style="list-style-type: none"> <li>Remuneration report (page 16)</li> </ul>
General 2016		102-37	Stakeholders' involvement in remuneration		<b>Integrated report</b> <ul style="list-style-type: none"> <li>Remuneration report (page 104)</li> </ul> <b>Shareholder report</b> <ul style="list-style-type: none"> <li>Remuneration report (page 16)</li> </ul>

## Stakeholder engagement

General 2016	Core	102-40	List of stakeholder groups	Our key stakeholders - who have a vested interest in and support Imperial - are our employees, clients, principals and customers, suppliers, communities, investors, governments and regulators.	<b>ESG report</b> <ul style="list-style-type: none"> <li>Our key stakeholders (page 19)</li> </ul>
General 2016	Core	102-41	Collective bargaining agreements		<b>ESG report</b> <ul style="list-style-type: none"> <li>Social - workforce chapter (page 51)</li> </ul>
General 2016	Core	102-42	Identifying and selecting stakeholders	Key stakeholders are identified by the board and management. Our stakeholders are defined as entities or individuals that may be affected by the organisation's activities, products and/or services, as well as those whose actions can be expected to affect the ability of the group to successfully implement its strategy and achieve its objectives. Our stakeholders include a wide range of groups and individuals, with varying levels of involvement with the business, and diverse and sometimes conflicting interests and concerns that we need to balance.	

# 2021 GRI content index continued

GRI Standard title	Core indicators	Disclosure number	Disclosure title	Disclosure and explanatory notes	Disclosure references (website sections)
General 2016	Core	102–43	Approach to stakeholder engagement	<p>Stakeholder engagement is undertaken on an ongoing basis and through various mechanisms appropriate to each stakeholder group. Management at head office and within the businesses pursue appropriate relationships with key stakeholders to balance their legitimate and reasonable concerns, interests and expectations with those of the group. The board encourages proactive engagement with shareholders. The code of conduct guides stakeholder interaction.</p> <p>External stakeholder engagement is not specifically undertaken as part of the report preparation process.</p>	
General 2016	Core	102–44	Key topics and concerns raised	<p>Our material issues consider the material matters raised by our key stakeholder groups. These matters are elicited directly through engagement or indirectly from the relationship owners in each case.</p>	<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>• Our material issues (page 27)</li> </ul> <p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Our key stakeholders (page 19)</li> <li>• Environment chapter (page 29)</li> <li>• Social - workforce chapter (page 50)</li> <li>• Social - community chapter (page 74)</li> <li>• Governance chapter (page 104)</li> </ul>

# 2021 GRI content index continued

GRI Standard title	Core indicators	Disclosure number	Disclosure title	Disclosure and explanatory notes	Disclosure references (website sections)
<b>Reporting practice</b>					
General 2016	Core	102-45	Entities included in the consolidated financial statements		<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>• Our reporting (page 2)</li> <li>• Annual financial statements (online)</li> </ul> <p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Our reporting (page 2)</li> </ul>
General 2016	Core	102-46	Defining report content and topic boundaries		<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>• Our reporting (page 2)</li> <li>• Our material issues (page 27)</li> </ul> <p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Our reporting (page 2)</li> <li>• Integrate ESG into governance and risk management processes (page 108)</li> </ul>
General 2016	Core	102-47	List of material topics		<p><b>Integrated report</b></p> <ul style="list-style-type: none"> <li>• Our material issues (page 27)</li> </ul> <p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Integrate ESG into governance and risk management processes (page 108)</li> </ul>
General 2016	Core	102-48	Restatements of information	As our systems and processes for measuring and the collating non-financial data are continuously refined, errors may be identified or data may be recalculated using different methodologies. Restatements are clearly reported and denoted in the footnotes to the tables.	
General 2016	Core	102-49	Changes in reporting	No significant changes.	The ESG report has been restructured to report against the pillars of Imperial's ESG strategy.
General 2016	Core	102-50	Reporting period	30 June 2021	
General 2016	Core	102-51	Date of most recent report	30 June 2020	
General 2016	Core	102-52	Reporting cycle	Annual	
General 2016	Core	102-53	Contact point for questions regarding the report	Esha Mansingh, Lauren Rota and Rafiek Sharfuddin: <a href="mailto:esg@imperiallogistics.com">esg@imperiallogistics.com</a>	
General 2016	Core	102-54	Claims of reporting in accordance with the GRI standards	This report has been prepared in accordance with the GRI Standards: core option.	
General 2016	Core	102-55	GRI content index	This document.	
General 2016	Core	102-56	External assurance		<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Independent limited assurance report on 20 indicators (page 130)</li> </ul>



# 2021 GRI content index continued

## Specific indicators

GRI Standard title	Disclosure number	Disclosure title	Disclosure and explanatory notes	Disclosure references (website sections)
<b>Economic performance</b>				
201 Economic performance 2016	201-1	Direct economic value generated and distributed		<b>Shareholder report</b> • Value-added statement (page 47)
201 Economic performance 2016	201-2	Financial implications and other risks and opportunities due to climate change		<b>ESG report</b> • Environment chapter (page 26), climate change and strategy (page 30)  The group's CDP submission can be found at <a href="https://www.imperiallogistics.com/esg-reporting.php">https://www.imperiallogistics.com/esg-reporting.php</a> .
201 Economic performance 2016	201-4	Financial assistance received from government	No financial assistance was received from any government.	
<b>Market presence</b>				
202 Market presence 2016	202-2	Proportion of senior management hired from the local community	The employment equity table shows the number of black top and senior management employees in South Africa, where 51% of our workforce is based. In other African markets, we retain and develop the management teams of acquired businesses, to preserve client-centric agility, and encourage them to employ local talent.	<b>ESG report</b> • Improve employee localisation (page 84) • Indicator report (page 122)
<b>Indirect economic impacts</b>				
203 Indirect economic impacts 2016	203-1	Infrastructure investments and services supported	Imperial's investment in control towers (commercial), warehouses (commercial), In-a-Box™ (commercial), Unjani Clinics (pro bono) and school libraries (pro bono), provide enhanced logistics services, and healthcare and education to local communities.	<b>ESG report</b> • Social - community chapter (pages 76, 80 and 87) • Governance chapter (page 116)
203 Indirect economic impacts 2016	203-2	Significant indirect economic impacts		<b>ESG report</b> • Social - community chapter (page 72)
<b>Procurement practices</b>				
204 Procurement practices 2016	204-1	Proportion of spending on local suppliers		<b>ESG report</b> • Enhance inclusive supply chain performance (page 78)

# 2021 GRI content index continued

GRI Standard title	Disclosure number	Disclosure title	Disclosure and explanatory notes	Disclosure references (website sections)
<b>Anti-corruption</b>				
205 Anti-corruption 2016	205-1	Communication and training about anti-corruption policies and procedures	Our anti-bribery and corruption policy is available on our website, and is communicated to the Board of directors, accessible to all employees and is mandatory in Market Access' supplier agreements. Anti-bribery and corruption training is broken down by region but not employee category. We do not track the number of suppliers that our policy has been communicated to, and there was no training of board members on the policy during the year.	<b>ESG report</b> <ul style="list-style-type: none"> <li>• Ensure ethical and compliant business conduct (page 107)</li> <li>• Ensure high supply chain standards are upheld (page 112)</li> </ul>
205 Anti-corruption 2016	205-3	Confirmed incidents of corruption and actions taken		<b>ESG report</b> <ul style="list-style-type: none"> <li>• Ensure ethical and compliant business conduct (page 106)</li> </ul>
<b>Anti-competitive behaviour</b>				
206 Anti-competitive behaviour	206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	No legal actions regarding anti-competitive behaviour are pending or were completed for F2021.	
<b>Energy</b>				
302 Energy 2016	302-1	Energy consumption within the organisation		<b>ESG report</b> <ul style="list-style-type: none"> <li>• Improve energy efficiency and investigate alternative fuels (page 31)</li> <li>• Reduce GHG emissions (page 36)</li> <li>• Indicator report (page 120)</li> </ul>
302 Energy 2016	302-3	Energy intensity		<b>ESG report</b> <ul style="list-style-type: none"> <li>• Improve energy efficiency and investigate alternative fuels (page 33 and 34)</li> </ul>
302 Energy 2016	302-4	Reduction of energy consumption		<b>ESG report</b> <ul style="list-style-type: none"> <li>• Improve energy efficiency and investigate alternative fuels (page 33 and 34)</li> </ul>

# 2021 GRI content index continued

GRI Standard title	Disclosure number	Disclosure title	Disclosure and explanatory notes	Disclosure references (website sections)
<b>Water</b>				
303 Water 2018	303-1	<b>Management approach</b> • Interactions with water as a shared resource	At present, our reporting systems do not include the volume of water discharge or the quality thereof. Our focus is on ensuring that each applicable site complies with its licencing requirements which regulate effluent quality. Where sites have greater water use and effluent generation from the cleaning of trucks, efforts are taken to progressively minimise discharge-related impacts.	<b>ESG report</b> • Conserve water (page 43 and 44) • Indicator report (page 120)
	303-2	• Management of water discharge-related impacts		
303 Water 2018	303-3	Water withdrawal		<b>ESG report</b> • Conserve water (page 43) • Indicator report (page 120)
<b>Biodiversity</b>				
304 Biodiversity 2016	304-2	Significant impacts of activities, products, and services on biodiversity		<b>ESG report</b> • Biodiversity (page 45)
<b>Emissions</b>				
305 Emissions 2016	305-1	Direct (Scope 1) GHG emissions		<b>ESG report</b> • Improve energy efficiency and investigate alternative fuels (page 31) • Reduce GHG emissions (page 36) • Indicator report (page 120)
305 Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions		
305 Emissions 2016	305-3	Energy indirect (Scope 3) GHG emissions		
305 Emissions 2016	305-4	GHG emissions intensity	Calculated for our road transportation activities.	<b>ESG report</b> • Improve energy efficiency and investigate alternative fuels (page 34)
305 Emissions 2016	305-5	Reduction of GHG emissions		<b>ESG report</b> • Improve energy efficiency and investigate alternative fuels (page 34) • Reduce GHG emissions (page 39 and 40)

# 2021 GRI content index continued

GRI Standard title	Disclosure number	Disclosure title	Disclosure and explanatory notes	Disclosure references (website sections)
<b>Effluents and waste</b>				
306 Effluents and waste 2016	306-2	Waste by type and disposal method		<b>ESG report</b> <ul style="list-style-type: none"> <li>• Increase waste recycling (page 41)</li> <li>• Indicator report (page 120)</li> </ul>
306 Effluents and waste 2016	306-3	Significant spills	All spills in F2021 were of small volumes and were contained onsite (eg at service station forecourts or contained within delivery manholes).	<b>ESG report</b> <ul style="list-style-type: none"> <li>• Indicator report (page 127)</li> </ul>

## Environmental compliance

307 Environmental compliance 2016	307-1	Non-compliance with environmental laws and regulations	<p>There were no material fines and non-monetary sanctions for non-compliance with environmental laws and regulations during the reporting year.</p> <p>In South Africa, the group complies with:</p> <ul style="list-style-type: none"> <li>• Environmental framework – National Environmental Management Act No. 107 of 1998.</li> <li>• Air quality – National Environmental Management: Air Quality Act No. 39 of 2004.</li> <li>• Greenhouse gas (GHG) management – Draft Climate Change Bill, 2018.</li> <li>• Energy management - Electricity Regulation Act 4 of 2006.</li> <li>• Water management - National Water Act No. 36 of 1998.</li> <li>• Waste management - National Environmental Management: Waste Act No. 59 of 2008.</li> <li>• Biodiversity management – National Environmental Management: Biodiversity Act No. 10 of 2004.</li> <li>• Hazardous substances - Hazardous Substances Act 15 of 1973 United Nations Framework Convention on Climate Change, 1992.</li> <li>• Occupational Health and Safety Act 85 of 1993.</li> <li>• Carbon Tax Act (Act No. 15 of 2019).</li> </ul>	<b>ESG report</b> <ul style="list-style-type: none"> <li>• Environmental chapter (page 26)</li> </ul>
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# 2021 GRI content index continued

GRI Standard title	Disclosure number	Disclosure title	Disclosure and explanatory notes	Disclosure references (website sections)
<b>Employment</b>				
401 Employment 2016	401-1	New employee hires and employee turnover	The chief people officer has identified key performance indicators related to people management, including employee turnover, for implementation in the next two years.	<b>ESG report</b> • Indicator report (page 121)
<b>Labour/management relations</b>				
402 Labour/management relations 2016	402-1	Minimum notice periods regarding operational changes	In South Africa, the minimum notice period in terms of the country's Labour Relations Act, 66 of 1995 is four weeks for employees who have been employed for more than one year. We are fully compliant with this legislative requirement, as well as with related legislation in other countries of operation.	
<b>Occupational health and safety</b>				
403 Occupational health and safety 2018	403-1	<b>Management approach</b> • Occupational health and safety management system	Occupational health including hazard and risk mitigation, is covered by our safety management approach, and is managed by our network of skilled health and safety professionals. Health and wellbeing has an increased focus during COVID-19 with protective measures are taken to limit the probability of transmission in the workplace, as well as to take care of employees who fall ill. Employees are covered by medical schemes, and to a large extent, pension and provident fund cover with funeral and death benefits.  All permanent and non-permanent employees are covered by our occupational health and safety (OHS) management system. Our reporting systems currently do not include the safety and health statistics for other workers, although we are working toward incorporating subcontractors in future.	<b>ESG report</b> • Zero harm to people (page 52) • Indicator report (page 124 and 125)
	403-2	• Hazard identification, risk assessment, and incident investigation		
	403-3	• Occupational health services		
	403-4	• Worker participation, consultation, and communication on occupational health and safety		
	403-5	• Worker training on occupational health and safety		
	403-6	• Promotion of worker health		
	403-7	• Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		

# 2021 GRI content index continued

GRI Standard title	Disclosure number	Disclosure title	Disclosure and explanatory notes	Disclosure references (website sections)
403 Occupational health and safety 2018	403–9	Work-related injuries	<p>All permanent and non-permanent employees are covered by our occupational health and safety (OHS) management system. Our OHS metrics are categorised according to our three businesses, but we do not measure our OHS metrics per employee category.</p> <p>Our reporting systems currently do not include the safety and health statistics for other workers, although we are working toward incorporating subcontractors in future</p>	<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Zero harm to people (page 52)</li> <li>• Indicator report (page 124 and 125)</li> </ul>

## Training and education

404 Training and education 2016	404–2	Programmes for upgrading employee skills and transition assistance programmes		<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Develop talent (page 66)</li> <li>• Indicator report (page 123)</li> </ul>
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## Diversity and equal opportunity

405 Diversity and equal opportunity 2016	405–1	Diversity of governance bodies and employees	Imperial does not report a breakdown of the workforce by age as this is not considered material to performance. Gender diversity is reported at group level and race diversity is reported for employees based in South Africa.	<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Improve diversity and inclusion (page 62)</li> <li>• Improve employee localisation (page 84)</li> <li>• Indicator report (page 122)</li> </ul>
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## Non-discrimination

406 Non-discrimination 2016	406–1	Incidents of discrimination and corrective actions taken		<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Improve diversity and inclusion (page 62)</li> <li>• Governance of ethics, social and environmental impacts (page 102)</li> </ul>
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## Freedom of association and collective bargaining

407 Freedom of association and collective bargaining (2016)	407–1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Assessments indicate that there are no instances of material risk relating to freedom of association or collective bargaining, child labour, or forced or compulsory labour within Imperial.	<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Human rights (page 102)</li> <li>• Ensure high supply chain standards are upheld (page 112)</li> </ul> <p><b>Shareholder report</b></p> <ul style="list-style-type: none"> <li>• Corporate governance report (page 12)</li> </ul>
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# 2021 GRI content index continued

GRI Standard title	Disclosure number	Disclosure title	Disclosure and explanatory notes	Disclosure references (website sections)
<b>Child labour</b>				
408 Child labour 2016	408-1	Operations and suppliers at significant risk for incidents of child labour	Assessments indicate that there are no instances of material risk relating to freedom of association or collective bargaining, child labour, or forced or compulsory labour within Imperial.	<b>ESG report</b> <ul style="list-style-type: none"> <li>• Human rights (page 102)</li> <li>• Ensure high supply chain standards are upheld (page 112)</li> </ul> <b>Shareholder report</b> <ul style="list-style-type: none"> <li>• Corporate governance report (page 12)</li> </ul>
<b>Forced or compulsory labour</b>				
409 Forced or compulsory labour 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Assessments indicate that there are no instances of material risk relating to freedom of association or collective bargaining, child labour, or forced or compulsory labour within Imperial.	<b>ESG report</b> <ul style="list-style-type: none"> <li>• Human rights (page 102)</li> <li>• Ensure high supply chain standards are upheld (page 112)</li> </ul> <b>Shareholder report</b> <ul style="list-style-type: none"> <li>• Corporate governance report (page 12)</li> </ul>
<b>Local communities</b>				
413 Local communities 2016	413-1	Operations with local community engagement, impact assessments, and development programmes		<b>ESG report</b> <ul style="list-style-type: none"> <li>• Our socioeconomic impact (page 17)</li> <li>• Strengthen CSI partnerships to increase impact (page 86)</li> </ul>
413 Local communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	Transportation activities have the potential to create unsafe road conditions. Road safety is a material issue for Imperial with extensive initiatives in place to ensure associated risks are effectively mitigated.	<b>ESG report</b> <ul style="list-style-type: none"> <li>• Zero harm to people (page 52)</li> <li>• Improve energy efficiency and investigate alternative fuels (page 31)</li> </ul>
<b>Supplier assessment</b>				
414 Supplier social assessment 2016	414-2	Negative social impacts in the supply chain and actions taken	All suppliers and subcontractors are required to uphold our safety, health and environmental standards and in South Africa all subcontractors are assessed annually on their safety performance (roadworthiness, driver management and compliance) using the Safety and Quality Assessment System (SQAS). In Europe, key subcontractors are regularly audited against our safety standards.	<b>ESG report</b> <ul style="list-style-type: none"> <li>• Ensure high supply chain standards are upheld (page 112)</li> </ul>

# 2021 GRI content index continued

GRI Standard title	Disclosure number	Disclosure title	Disclosure and explanatory notes	Disclosure references (website sections)
<b>Public policy</b>				
415 Public policy 2016	415-1	Political contributions	No financial contributions are made to political parties.	<b>ESG report</b> <ul style="list-style-type: none"> <li>• Governance of ethics, social and environmental impacts (page 104)</li> </ul>
<b>Customer health and safety</b>				
416 Customer health and safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	There were no material incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during the reporting period.	<b>ESG report</b> <ul style="list-style-type: none"> <li>• Ensure high supply chain standards are upheld (page 112)</li> </ul>
<b>Customer privacy</b>				
418 Customer privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no substantiated complaints concerning leaks, thefts, or losses of client data.	<b>ESG report</b> <ul style="list-style-type: none"> <li>• Embed information security and data privacy (page 110)</li> </ul>
<b>Socioeconomic compliance</b>				
419 Socioeconomic compliance 2016	419-1	Non-compliance with laws and regulations in the social and economic area	No material fines or non-monetary sanctions for non-compliance with laws and regulations were received during the reporting year.	<b>ESG report</b> <ul style="list-style-type: none"> <li>• Ensure ethical and compliant business conduct (page 106)</li> </ul>



# 2021 GRI content index continued

## Management approaches

<p><b>Environmental management</b> The environment chapter covers our environmental management approach, including our management systems, frameworks, target setting and our initiatives to reduce our environmental impact.</p>	<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Environment chapter (page 26)</li> </ul> <p><b>UN Global Compact</b></p> <ul style="list-style-type: none"> <li>• Communication on progress (<a href="https://www.imperiallogistics.com/esg-reporting.php">https://www.imperiallogistics.com/esg-reporting.php</a>)</li> </ul> <p><b>CDP</b> From October 2021, the group’s latest CDP submission can be found at <a href="https://www.imperiallogistics.com/esg-reporting.php">https://www.imperiallogistics.com/esg-reporting.php</a>.</p>
<p><b>Human resources management / occupational health and safety</b> The social – workforce chapter covers our people strategy and how we manage the workforce in a fair and responsible way. This includes the HR systems that underpin the employee experience and people data, embedding a ‘One Imperial’ culture including groupwide engagement strategies, talent management and learning and development as well as our approach to diversity and inclusion. The social – workforce chapter also covers our management approach to road and non-road safety and employee wellbeing. Our controls and practices to manage the quality of our services, and guard against product deterioration are covered in the governance chapter under the section called ‘ensure high supply chain standards are upheld’.</p>	<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Social – workforce chapter (page 48)</li> <li>• Ensure high supply chain standards are upheld (page 112)</li> </ul> <p><b>UN Global Compact</b></p> <ul style="list-style-type: none"> <li>• Communication on progress (<a href="https://www.imperiallogistics.com/esg-reporting.php">https://www.imperiallogistics.com/esg-reporting.php</a>)</li> </ul>
<p><b>Community development</b> The social – community chapter covers our management approach to broad-based black economic empowerment in South Africa, our contribution to making affordable quality healthcare accessible in Africa and our management of corporate social investment, including road safety awareness among children and the public.</p>	<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Social – community chapter (page 72)</li> </ul> <p><b>UN Global Compact</b></p> <ul style="list-style-type: none"> <li>• Communication on progress (<a href="https://www.imperiallogistics.com/esg-reporting.php">https://www.imperiallogistics.com/esg-reporting.php</a>)</li> </ul>
<p><b>Governance of our social and environmental impacts and ethics management</b> The governance chapter covers the governance structures in place to ensure we responsibly manage our impacts on the environment and society. It also sets out our approaches to ensuring ethical behaviour and the upholding of high supply chain standards as well as the protection and security of data. In addition, it covers how we are integrating ESG into our risk and governance management, as part of our ESG strategy.</p>	<p><b>ESG report</b></p> <ul style="list-style-type: none"> <li>• Governance chapter (page 96)</li> </ul> <p><b>UN Global Compact</b></p> <ul style="list-style-type: none"> <li>• Communication on progress (<a href="https://www.imperiallogistics.com/esg-reporting.php">https://www.imperiallogistics.com/esg-reporting.php</a>)</li> </ul>