



HEALTHY

African Oxygen Limited

Global Reporting Initiative
(GRI) G3.1 content index

2015

Global Reporting Initiative (GRI) G3.1 content index

Afrox has prepared an integrated report according to the Global Reporting Initiative's (GRI's) G3 guidelines, application level C. All section and page references refer to the Afrox Integrated Report 2015, which has been prepared to cover the most material information relevant to Afrox's ability to create and sustain value. Where information is contained in supplementary reports, these will be referenced. Supplementary reports are the Award Certification Table, CSR review, SHEQ report and the former Our people report.

General standard disclosures – Profile disclosures			
	Description	Location	Additional information
1. Strategy and analysis			
1.1	Statement from the most senior decision-maker of the organisation.	• Leadership report: Chairman's review – page 30 • Leadership report: Joint Managing Director and Finance Director's review – page 32	
1.2	Description of key impacts, risks, and opportunities.	• Material matters: Risk management – page 21 • Material matters: Material matters – page 24 • Leadership report: Joint Managing Director and Finance Director's review – page 32 • Our business: Business model – page 12	
2. Organisational profile			
2.1	Name of the organisation.	• Front cover • About this report – page 1	
2.2	Primary brands, products, and/or services.	• Our business: Business model – page 12	
2.3	Operational structure of the organisation, including main divisions, operating companies, subsidiaries, and joint ventures.	• Our business: Organisational structure – page 6 • Our business: Geographical footprint – page 8	
2.4	Location of organisation's headquarters.	• Our business: Organisational structure – page 6 • Corporate information – page IBC	
2.5	Number of countries where the organisation operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report.	• Our business: Organisational structure – page 6 • Our business: Geographical footprint – page 8	
2.6	Nature of ownership and legal form.	• Shareholders' profile – page 81 • Corporate information – IBC • Our business: Organisational structure – page 6	Afrox is a Linde-owned company (50.47% ownership) with a listing on the JSE and a secondary listing on the Namibian stock exchange (NSX).
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	• Our business: Organisational structure – page 6 • Our business: Geographical footprint – page 8 • Strategy overview: Turnaround plan – page 16	
2.8	Scale of the reporting organisation.	• Our business: Organisational structure – page 6	
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	• About this report: Reporting approach – page 1	
2.10	Awards received in the reporting period.	• Award certification table	

Global Reporting Initiative (GRI) G3.1 content index *continued*

General standard disclosures – Profile disclosures continued			
	Description	Location	Additional information
3. Report parameters			
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	About this report: Reporting approach – page 1	Financial year 1 January 2015 to 31 December 2015.
3.2	Date of most recent previous report (if any).	About this report: Reporting approach – page 1	2014 Integrated report was the most recent report (for the financial year 1 January 2014 to 31 December 2014).
3.3	Reporting cycle (annual, biennial, etc.)	About this report: Reporting approach – page 1	Annual.
3.4	Contact point for questions regarding the report or its contents.	Corporate information – IBC	
3.5	Process for defining report content.	- About this report: Reporting approach – page 1 - Material matters: Material matters – page 24	
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers).	About this report: Reporting approach – page 1	
3.7	State any specific limitations on the scope or boundary of the report.	About this report: Reporting approach – page 1	None.
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.	- About this report: Reporting approach – page 1 - Performance review: Human resources – page 46 - Performance review: SHEQ – page 51 - Performance review: Corporate social responsibility – page 53	
3.9	Data measurement techniques and the bases of calculations, including assumptions and techniques underlying estimations applied to the compilation of the indicators and other information in the report. Explain any decisions not to apply, or to substantially diverge from, the GRI Indicator Protocols.	About this report: Reporting approach – page 1	
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).	About this report: Reporting approach – page 1	
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	About this report: Reporting approach – page 1	
3.12	Table identifying the location of the Standard Disclosures in the report.	About this report: Reporting suite – page 1	The GRI Index provides the relevant information and is referenced in the main report via the reporting suite.
3.13	Policy and current practice with regard to seeking external assurance for the report.	About this report: Assurance – page 3	Non-financial information has not been externally assured.

Global Reporting Initiative (GRI) G3.1 content index *continued*

General standard disclosures – Profile disclosures continued			
	Description	Location	Additional information
4. Governance, commitments, and engagement			
4.1	Governance structure of the organisation, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organisational oversight.	Leadership and governance: Our approach to governance – page 55	
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	Leadership and governance: Board of directors – page 56	
4.3	For organisations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	Leadership and governance: Our approach to governance – page 55	
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	- Leadership and governance: Other required disclosures page 64 - Material matters: Stakeholder engagement – page 22	
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).	Remuneration report – page 69	
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	- Leadership and governance: Code of ethics – page 63 - Leadership and governance: Other required disclosures – page 64	
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.	Leadership and governance: Board of directors – page 56	
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.	Our business: Business model – page 12	For additional information, refer to SHEQ supplementary report: http://www.afrox.co.za .
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.	- Material matters: Risk management – page 21 - Leadership and governance: Our approach to governance – page 55	SHEQ and SET committees have mandated responsibility. For additional information, refer to SHEQ supplementary report: http://www.afrox.co.za .
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	Leadership and governance: Board-appointed committees – page 61	
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organisation.	- Performance review: Emerging Africa – page 44 - Performance review: SHEQ – page 51	
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organisation subscribes or endorses.	- About this report: Reporting approach – page 1 - Performance review: SHEQ – page 51 - Material matters: Risk management – page 21	Afrox subscribes to ISO 14001, ISO 9001 and OHS18001. For additional information, refer to SHEQ supplementary report: http://www.afrox.co.za and the CSR supplementary report: http://www.afrox.co.za .

Global Reporting Initiative (GRI) G3.1 content index *continued*

General standard disclosures – Profile disclosures continued			
	Description	Location	Additional information
4. Governance, commitments, and engagement continued			
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organisations in which the organisation: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues; or * Views membership as strategic.		
4.14	List of stakeholder groups engaged by the organisation.	• Material matters: Stakeholder engagement – page 22	
4.15	Basis for identification and selection of stakeholders with whom to engage.	• Material matters: Stakeholder engagement – page 22	
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	• Material matters: Stakeholder engagement – page 22	
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.	• Material matters: Stakeholder engagement – page 22 • Material matters: Material matters – page 24	
Standard disclosures – Performance indicators			
Category: Economic			
DMA	Disclosure on Management Approach.		
ASPECT: Economic performance			
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.	• Our business: Value added statement – page 14 • Summarised and consolidated financial statements and other information – page 84	
EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change.	• Material matters: Material matters – page 24	
EC3	Coverage of the organisation's defined benefit plan obligations.	• Performance review: Human resources – page 50 • Annual financial statements: note 8 – page 37	Statutory actuarial valuations are conducted on a triennial basis for the defined benefit fund in accordance with the Pension Funds Act of 1956, using the projected unit credit method. The defined benefit fund is closed to new members. The last evaluation carried out by the reporting actuaries indicated that the fund was in a sound financial position as at 30 June 2012. For more detail, refer to note 8 of the annual financial statements.
ASPECT: Indirect economic impacts			
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	• Performance review: Atmospheric gases: Renewable energy – page 40 • Performance review: Corporate social responsibility – page 53	

Global Reporting Initiative (GRI) G3.1 content index continued

Standard disclosures – Performance indicators continued			
	Description	Location	Additional information
Category: Environmental			
DMA	Disclosure on Management Approach.	- Material matters: Risk management – page 21 - Managing director and financial director's review – page 32	For additional information, refer to SHEQ supplementary report: http://www.afrox.co.za .
ASPECT: Materials			
EN1	Materials used by weight or volume.	Supplementary report: SHEQ	For additional information, refer to SHEQ supplementary report: http://www.afrox.co.za .
ASPECT: Energy			
EN3	Direct energy consumption by primary energy source.	- Performance review: SHEQ – page 51 - Supplementary report: SHEQ	For additional information, refer to SHEQ supplementary report: http://www.afrox.co.za .
EN4	Indirect energy consumption by primary source.	Supplementary report: SHEQ	For additional information, refer to SHEQ supplementary report: http://www.afrox.co.za .
EN5	Energy saved due to conservation and efficiency improvements.	Performance review: SHEQ – page 51	
EN6	Initiatives to provide energy-efficient or renewable energy-based products and services, and reductions in energy requirements as a result of these initiatives.	Performance review: SHEQ – page 51	
ASPECT: Water			
EN8	Total water withdrawal by source.	- Performance review: SHEQ – page 51 - Supplementary report: SHEQ	For additional information, refer to SHEQ supplementary report: http://www.afrox.co.za .
EN10	Percentage and total volume of water recycled and reused.	Supplementary report: SHEQ	For additional information, refer to SHEQ supplementary report: http://www.afrox.co.za .
ASPECT: Emissions, effluents, and waste			
EN16	Total direct and indirect greenhouse gas emissions by weight.	- Performance review: SHEQ – page 51 - Supplementary report: SHEQ	For additional information, refer to SHEQ supplementary report: http://www.afrox.co.za .
EN17	Other relevant indirect greenhouse gas emissions by weight.	- Performance review: SHEQ – page 51 - Supplementary report: SHEQ	For additional information, refer to SHEQ supplementary report: http://www.afrox.co.za .
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	- Performance review: SHEQ – page 51 - Supplementary report: SHEQ	For additional information, refer to SHEQ supplementary report: http://www.afrox.co.za .
ASPECT: Emissions, effluents, and waste			
EN22	Total weight of waste by type and disposal method.	- Performance review: SHEQ – page 51 - Supplementary report: SHEQ	For additional information, refer to SHEQ supplementary report: http://www.afrox.co.za .
ASPECT: Compliance			
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Supplementary report: SHEQ	For additional information, refer to SHEQ supplementary report: http://www.afrox.co.za . (No fines or sanctions received for 2015.)

Global Reporting Initiative (GRI) G3.1 content index *continued*

Standard disclosures – Performance indicators continued			
	Description	Location	Additional information
ASPECT: Overall			
Category: Social			
Sub-category: Labour practices and decent work			
DMA	Disclosure on Management Approach.	• Material matters: Risk management – page 21 • Managing director and financial director's review – page 32 • Performance review: Human Resources – page 46	
ASPECT: Employment			
Category: Social			
Sub-category: Labour practices and decent work			
LA1	Total workforce by employment type, employment contract, and region.	• Performance review: Human resources – page 46	Refer to the appendix of the GRI index – Additional Employee information.
LA2	Total number and rate of employee turnover by age group, gender, and region.	• Performance review: Human resources – page 47	
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	• Performance review: Human resources – page 46	
ASPECT: Labour/management relations			
LA4	Percentage of employees covered by collective bargaining agreements.	• Performance review: Human Resources – page 49	
LA5	Minimum notice periods regarding significant operational changes, including whether it is specified in collective agreements.	• Performance review: Human Resources – page 49	
ASPECT: Occupational health and safety			
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	• Performance review: SHEQ – page 51	
ASPECT: Diversity and equal opportunity			
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	• Leadership and governance: Our approach to governance – page 55	
ASPECT: Equal remuneration for women and men			
SUB-CATEGORY: Human rights			
DMA	Disclosure on Management Approach.	• Leadership and governance: Code of Ethics – page 63	
ASPECT: Investment and procurement practices			
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	• Performance review: Human resources – page 48	
ASPECT: Non-discrimination			
HR4	Total number of incidents of discrimination and actions taken.		For additional information, refer to CSR supplementary report: http://www.afrox.co.za .
ASPECT: Freedom of association and collective bargaining			
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.	• Performance review: Human resources – page 48	

Global Reporting Initiative (GRI) G3.1 content index continued

Standard disclosures – Performance indicators continued			
	Description	Location	Additional information
ASPECT: Corruption			
S03	Percentage of employees trained in organisation's anti-corruption policies and procedures.		For additional information, refer to CSR supplementary report: http://www.afrox.co.za .
ASPECT: Public policy			
S06	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.		For additional information, refer to CSR supplementary report: http://www.afrox.co.za .
ASPECT: Anti-competitive behaviour			
SUB-CATEGORY: Product Responsibility			
DMA	Disclosure on Management Approach.		For additional information, refer to SHEQ supplementary report: http://www.afrox.co.za .
ASPECT: Customer health and safety			
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.		For additional information, refer to SHEQ supplementary report: http://www.afrox.co.za .