

# GETTING STRONGER

2016  
GRI G4 INDEX

 **AFROX**  
A Member of The Linde Group

# GRI G4\* index

African Oxygen Limited (Afrox) has prepared this report according to the GRI's revised guidelines (G4) in accordance with the core option. Although this report has not been externally assured, we strive to develop our reporting continuously and have focused on all elements deemed material to the Company for the disclosures that follow.

All core indicators and material aspects have been reported on. Where possible, commentary on non-core indicators has been provided in the GRI content index. All sections and page references refer to the Afrox 2016 Integrated Report and, where necessary, supplementary reports are referenced.

## GENERAL STANDARD DISCLOSURES

	Description	Location
<b>Strategy and analysis</b>		
G4-1	Provide a statement from the most senior decision-maker of the organisation (such as Chief Executive Officer, Chairperson, or equivalent senior position) about the relevance of sustainability to the organisation and the organisation's strategy for addressing sustainability.	Social, Ethics and Transformation Committee report: Page 79
G4-2	Provide a description of key impacts, risks, and opportunities.	Material matters determination process: Pages 23 to 30 (material matters, impacts and risks) Strategy overview: Pages 19 to 21 (strategic objectives)
<b>Organisational profile</b>		
G4-3	Report the name of the organisation.	Afrox: At a glance: Page 1
G4-4	Report the primary brands, products, and services.	How we are structured to do business: Pages 6 and 7 Our value creation process: Pages 10 to 16
G4-5	Report the location of the organisation's headquarters.	Corporate information: Page 112
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.	Where we do business: Page 8
G4-7	Report the nature of ownership and legal form.	Afrox: At a glance: Page 1
G4-8	Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	How we are structured to do business: Pages 6 and 7
G4-9	Report the scale of the organisation.	How we are structured to do business: Pages 6 and 7 IAS 34 financials: Pages 95 to 103
G4-10	Report the total number of employees by employment contract and gender, total number of permanent employees by employment type and gender, and total workforce by employees, supervised workers and gender etc.	Human resources: Pages 57 to 62

\* Formerly known as the Global Reporting Initiative

# GRI G4 index *continued*

## GENERAL STANDARD DISCLOSURES *continued*

	Description	Location
<b>Organisational profile</b> <i>continued</i>		
G4-11	Report the percentage of total employees covered by collective bargaining agreements.	Human resources: Pages 57 to 62
G4-12	Describe the organisation's supply chain.	Our value creation process: Pages 10 to 16
G4-13	Report any significant changes during the reporting period regarding the organisation's size, structure, ownership, or its supply chain.	About this report: Pages 2 and 3 Managing Director's review: Pages 36 to 39 Financial Director's review: Pages 40 to 43
G4-14	Report whether and how the precautionary approach or principle is addressed by the organisation.	Safety, health, environment and quality: Pages 53 to 56
G4-15	List externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes or which it endorses.	Human resources: Pages 57 to 62 Corporate social investment: Pages 63 and 64 Supplementary report: Award certification table
G4-16	List memberships of associations (such as industry associations) and national or international advocacy organisations in which the organisation.	Afrox is a member of the National Business Initiative (NBI), World LPG Association (WLPGA) and an active participant of the Energy Efficiency Leadership Network and Gauteng Industrial Symbiosis Programme (GISP).
<b>Identified material aspects and boundaries</b>		
G4-17	List all entities included in the organisation's consolidated financial statements or equivalent documents, and explain any that are not covered by the report.	IAS 34 financials: Pages 95 to 103
G4-18	Explain the process for defining the report content and the aspect boundaries.	Material matters and risk matters: Pages 23 to 30
G4-19	Explain how the organisation has implemented the reporting principles for defining report content.	
G4-20	List all the material aspects identified in the process for defining report content.	Material matters determination process: Page 23
G4-21	For each material aspect, report the aspect boundary within the organisation.	Material matters determination process: Page 23
G4-21	For each material aspect, report the aspect boundary outside the organisation.	Afrox: At a glance: Pages 2 and 3 All of our material aspects are Afrox-specific (meaning they are limited to our countries of operation), with the exception of: – Indirect economic impacts: South Africa-specific – Materials: Externally procured feedstock/gases and/or service components include an element of responsible sourcing and safe manufacture from suppliers which may materially impact our operations – Training and education: South Africa-specific
G4-22	Report the effect of any restatements of information provided in previous reports, and the reasons for such restatements.	About this report: Page 3 (There were no restatements, however, we disclose the change in estimate on useful lives of assets. There are reallocations on other liabilities and further disclosures in the segmental report in the full annual financial statements.)
G4-23	Report significant changes from previous reporting periods in the scope and aspect boundaries.	About this report: Page 3 (Scope and boundary)

# GRI G4 index *continued*

## GENERAL STANDARD DISCLOSURES *continued*

	Description	Location
<b>Stakeholder engagement</b>		
G4-24	Provide a list of stakeholder groups engaged by the organisation.	Stakeholder engagement: Pages 26 and 27
G4-25	Report the basis for identification and selection of stakeholders with whom to engage.	Stakeholder engagement: Pages 26 and 27
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 engagement was undertaken specifically as part of the report preparation process.	Stakeholder engagement: Pages 26 and 27
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.	Stakeholder engagement: Pages 26 and 27
<b>Report profile</b>		
G4-28	Reporting period (such as fiscal or calendar year) for information provided.	About this report: Page 2
G4-29	Date of most recent previous report (if any).	Not expressly stated (African Oxygen Limited Integrated Report 2015)
G4-30	Reporting cycle (such as annual, biennial).	About this report: Page 2
G4-31	Provide the contact point for questions regarding the report or its contents.	About this report: Page 3
G4-32	Report the 'in accordance' option the organisation has chosen; GRI Content Index for the chosen option; reference to the external assurance report, if the report has been externally assured.	Integrated report: Page 3
G4-33	Report the organisation's policy and current practice with regard to seeking external assurance for the report etc.	About this report: Page 3
<b>Governance</b>		
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.	Our approach to governance: Page 66 Our approach to governance: Pages 74 and 75
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.	Our approach to governance: Page 69
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.	Our approach to governance: Page 69
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.	Other required disclosures: Page 77

# GRI G4 index *continued*

## GENERAL STANDARD DISCLOSURES *continued*

	Description	Location
<b>Governance</b> <i>continued</i>		
G4-38	Report the composition of the highest governance body and its committees by: <ul style="list-style-type: none"> <li>• executive or non-executive independence;</li> <li>• tenure on the governance body;</li> <li>• number of each individual's other significant positions and commitments, and the nature of the commitments;</li> <li>• gender;</li> <li>• membership of under-represented social groups;</li> <li>• competencies relating to economic, environmental and social impacts; and</li> <li>• stakeholder representation.</li> </ul>	Our approach to governance: Pages 66 to 71
G4-39	Report whether the Chairperson of the highest governance body is also an executive officer (and, if so, his or her function within the organisation's management and the reasons for this arrangement).	Our approach to governance: Page 70
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.	Our approach to governance: Page 72
G4-41	Report processes for the highest governance body to ensure conflicts of interest are avoided and managed. Report whether conflicts of interest are disclosed to stakeholders.	Our approach to governance: Page 77
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.	Our approach to governance: Page 68
G4-43	Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics.	Our approach to governance: Page 72
G4-44	Report the processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics. <ul style="list-style-type: none"> <li>• Report whether such evaluation is independent or not, and its frequency.</li> <li>• Report whether such evaluation is a self-assessment.</li> </ul>	Our approach to governance: Page 72
	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.	Our approach to governance: Page 72
G4-45	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.	Our approach to governance: Page 68
	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.	Material matters determination process: Page 26 Our approach to governance: Page 77

# GRI G4 index *continued*

## GENERAL STANDARD DISCLOSURES *continued*

	Description	Location
<b>Governance</b> <i>continued</i>		
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.	Our approach to governance: Page 73
G4-47	Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.	Our approach to governance: Pages 73 to 75 (meeting attendance)
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.	Social, Ethics and Transformation Committee report: Page 79
G4-49	Report the process for communicating critical concerns to the highest governance body.	Our approach to governance: Page 66, 70 and 73
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.	Risk management: Page 24 and 25 Material matters definitions: Page 30 Our approach to governance: Page 70
G4-51	Report the remuneration policies for the highest governance body and senior executives.	Remuneration report: Pages 84 to 88
G4-52	Report the process for determining remuneration. Report whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organisation.	No consultants used directly, however, market data is obtained from consultants.
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 to shareholders: Page 108
<b>Ethics and integrity</b>		
G4-56	Describe the organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.	Code of Ethics: Page 76
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.	Code of Ethics: Page 76
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, and whistleblowing mechanisms or hotlines.	Code of Ethics: Page 76

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## SPECIFIC STANDARD DISCLOSURES

	Description	Location
<b>Category: Economic</b>		
<b>Aspect: Economic performance</b>		
G4-DMA	Overview of why the aspect is material and the impacts that make this aspect material. How the organisation manages the aspect and its impacts, and the evaluation of the management approach.	Material matters definitions: Pages 28 to 30 Chairperson's review: Page 33 Managing Director's review: Pages 37 and 38
G4-EC1	Direct economic value generated and distributed	Supplementary report – Annual financial statements: Page 17
G4-EC3	Coverage of the organisation's defined benefit plan obligations	Supplementary report – Annual financial statements: Page 60
G4-EC4	Financial assistance received from government	Supplementary report – Annual financial statements (see note 24 – Section 12I: additional investment allowance: No assistance received in current year)
<b>Aspect: Indirect economic impacts</b>		
G4-DMA	Overview of why the aspect is material and the impacts that make this aspect material. How the organisation manages the aspect and its impacts, and the evaluation of the management approach.	Corporate social investment: Pages 63 and 64
G4-EC7	Development and impact of infrastructure investments and services supported	Corporate social investment: Pages 63 and 64
G4-EC8	Significant indirect economic impacts, including the extent of impacts	Corporate social investment: Pages 63 and 64
<b>Category: Environmental</b>		
<b>Aspect: Materials</b>		
G4-DMA	Overview of why the aspect is material and the impacts that make this aspect material. How the organisation manages the aspect and its impacts, and the evaluation of the management approach.	Supplementary report – Safety, health, environment and quality: Pages 1 and 6
G4-EN1	Materials used by weight or volume	Supplementary report – Safety, health, environment and quality: Page 10
<b>Aspect: Energy</b>		
G4-DMA	Overview of why the aspect is material and the impacts that make this aspect material. How the organisation manages the aspect and its impacts, and the evaluation of the management approach.	Supplementary report – Safety, health, environment and quality: Pages 1 and 7
G4-EN3	Energy consumption within the organisation	Supplementary report – Safety, health, environment and quality: Page 10
G4-EN6	Reduction of energy consumption	Supplementary report – Safety, health, environment and quality: Page 10
G4-EN7	Reductions in energy requirements of products and services	Supplementary report – Safety, health, environment and quality: Page 7

# GRI G4 index *continued*

## SPECIFIC STANDARD DISCLOSURES *continued*

	Description	Location
<b>Aspect: Water</b>		
G4-DMA	Overview of why the aspect is material and the impacts that make this aspect material. How the organisation manages the aspect and its impacts, and the evaluation of the management approach.	Supplementary report – Safety, health, environment and quality: Pages 1 and 7
G4-EN8	Total water withdrawal by source	Supplementary report – Safety, health, environment and quality: Page 10
G4-EN9	Water sources significantly affected by withdrawal of water	Supplementary report – Safety, health, environment and quality: Page 7
G4-EN10	Percentage and total volume of water recycled and reused	Supplementary report – Safety, health, environment and quality: Page 10
<b>Aspect: Emissions</b>		
G4-DMA	Overview of why the aspect is material and the impacts that make this aspect material. How the organisation manages the aspect and its impacts, and the evaluation of the management approach.	Supplementary report – Safety, health, environment and quality: Pages 1 and 7
G4-EN15	Direct greenhouse gas (GHG) emissions (Scope 1)	Supplementary report – Safety, health, environment and quality: Pages 7 and 10
G4-EN16	Energy indirect greenhouse gas (GHG) emissions (scope 2)	Supplementary report – Safety, health, environment and quality: Pages 7 and 10
G4-EN17	Other indirect greenhouse gas (GHG) emissions (scope 3)	Supplementary report – Safety, health, environment and quality: Pages 7 and 10
G4-EN18	Greenhouse gas (GHG) emissions intensity	Supplementary report – Safety, health, environment and quality: Page 10
G4-EN19	Reduction of greenhouse gas (GHG) emissions	Supplementary report – Safety, health, environment and quality: Page 7
G4-EN20	Emissions of ozone-depleting substances (ODS)	Supplementary report – Safety, health, environment and quality: Page 7
G4-EN21	NO <sub>x</sub> , SO <sub>x</sub> , and other significant air emissions	Supplementary report – Safety, health, environment and quality: Pages 7 and 10
<b>Aspect: Effluents and waste</b>		
G4-DMA	Overview of why the aspect is material and the impacts that make this aspect material. How the organisation manages the aspect and its impacts, and the evaluation of the management approach.	Supplementary report – Safety, health, environment and quality: Pages 1 and 8
G4-EN22	Total water discharge by quality and destination	Supplementary report – Safety, health, environment and quality: Pages 1 and 8
G4-EN23	Total weight of waste by type and disposal method	Supplementary report – Safety, health, environment and quality: Pages 8 and 11
G4-EN24	Total number and volume of significant spills	Supplementary report – Safety, health, environment and quality: Page 8



# GRI G4 index *continued*

## SPECIFIC STANDARD DISCLOSURES *continued*

	Description	Location
<b>Aspect: Products and services</b>		
G4-DMA	Overview of why the aspect is material and the impacts that make this aspect material. How the organisation manages the aspect and its impacts, and the evaluation of the management approach.	Supplementary report – Safety, health, environment and quality: Pages 1 and 9
G4-EN27	Extent of impact mitigation of environmental impacts of products and services	Supplementary report – Safety, health, environment and quality: Pages 1 and 9 (Refer to <a href="http://www.afrox.co.za">www.afrox.co.za</a> for material safety data sheets on all Afrox products)
<b>Aspect: Compliance</b>		
G4-DMA	Overview of why the aspect is material and the impacts that make this aspect material. How the organisation manages the aspect and its impacts, and the evaluation of the management approach.	Our approach to governance: Page 66 Our approach to governance: Page 70 Other required disclosures: Page 77
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	Supplementary report – Safety, health, environment and quality: Page 9
<b>Category: Social</b>		
<i>Sub-category: Labour practices and decent work</i>		
<b>Aspect: Employment</b>		
G4-DMA	Overview of why the aspect is material and the impacts that make this aspect material. How the organisation manages the aspect and its impacts, and the evaluation of the management approach.	Human resources: Page 57
G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender, and region	Human resources: Pages 57 to 59
G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	Human resources: Pages 61 and 62 Remuneration for senior management and employees: Page 85
<b>Aspect: Occupational health and safety</b>		
G4-DMA	Overview of why the aspect is material and the impacts that make this aspect material. How the organisation manages the aspect and its impacts, and the evaluation of the management approach.	Supplementary report – Safety, health, environment and quality supplementary report: Page 1
G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	Supplementary report – Safety, health, environment and quality supplementary report: Pages 2 to 4

# GRI G4 index *continued*

## SPECIFIC STANDARD DISCLOSURES *continued*

	Description	Location
<b>Aspect: Training and education</b>		
G4-DMA	Overview of why the aspect is material and the impacts that make this aspect material. How the organisation manages the aspect and its impacts, and the evaluation of the management approach.	Human resources: Page 57
G4-LA10	Programmes for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	Human resources: Pages 60 and 61
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category.	Human resources: Page 61 (100% of our employees receive regular performance and career development reviews in line with our performance management process)
<b>Aspect: Anti-corruption</b>		
G4-DMA	Overview of why the aspect is material and the impacts that make this aspect material. How the organisation manages the aspect and its impacts, and the evaluation of the management approach.	Social, Ethics and Transformation Committee report: Page 82
G4-S03	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	Social, Ethics and Transformation Committee report: Page 82
G4-S05	Confirmed incidents of corruption and actions taken	There were no incidences of corruption in the financial year
<b>Aspect: Public policy</b>		
G4-DMA	Overview of why the aspect is material and the impacts that make this aspect material. How the organisation manages the aspect and its impacts, and the evaluation of the management approach.	Code of Ethics: Pages 76 and 77
G4-S06	Total value of political contributions by country and recipient/beneficiary	Corporate social investment: Page 63
<b>Sub-category: Product responsibility</b>		
<b>Aspect: Customer health and safety</b>		
G4-DMA	Overview of why the aspect is material and the impacts that make this aspect material. How the organisation manages the aspect and its impacts, and the evaluation of the management approach.	Supplementary report – Safety, health, environment and quality: Page 1
G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	Supplementary report – Safety, health, environment and quality: Page 9
<b>Aspect: Product and service labelling</b>		
G4-DMA	Overview of why the aspect is material and the impacts that make this aspect material. How the organisation manages the aspect and its impacts, and the evaluation of the management approach.	Supplementary report – Safety, health, environment and quality: Page 9
G4-PR5	Results of surveys measuring customer satisfaction	Safety, health, environment and quality: Page 56 (Rant and Rave platform results are confidential)