

EFFICIENT + GROUP



GRI ASSESSMENT TABLE 2016

Think Efficient. Realise potential.

GRI ASSESSMENT TABLE

Profile disclosure/ Performance indicator:

A: Adequately disclosed	B: Need additional disclosure	C: No disclosure required	D: Not applicable
* This indicator is not required for a GRI C-level report			

No.	Description	Reference	Section	Code
1. Strategy and Analysis				
1.1	Statement from the most senior decision-maker of the organisation.	14-15 16-21	1. Chairman's Report 2. CEO's Report	A
1.2	Description of key impacts, risks, and opportunities.	11 16-21 34 - 47	1. Material Factors 2. CEO's Report 3. Business Unit Reports (per business cluster)	A *
2. Organisational Profile				
2.1	Name of the organisation.	4	About this report	A
2.2	Primary brands, products, and/or services.	12 32-33	1. Group Structure 2. Structure of business units	A
2.3	Operational structure of the organisation, including main divisions, operating companies, subsidiaries, and joint ventures.	10 12 32-47	1. Business Strategy 2. Group Structure 3. Business Unit Reports (per business cluster)	A
2.4	Location of organisation's headquarters.	109	Company Information	A
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.	13 82 -97	1. Efficient Footprint 2. Notes to the Summarised Audited Financial Statements: Note 12: Segmental Analysis.	A
2.6	Nature of ownership and legal form.	98	Shareholders Analysis	A
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	13 32-33	1. The Efficient footprint 2. Structure of business units	B
2.8	Scale of the reporting organisation.	22 -27 32-47 66-70 82 -97	1. AUM: CFO's Report 2. Business Unit Reports (per business cluster) 3. Number of employees: Human Capital Management Report 4. Turnover per division: Notes to Summarised Audited Financial Statements: Note 12 Segmental Analysis	A
2.9	Significant changes during the reporting period regarding size, structure, or owner-ship.	14-15 16-21 22-27 66-70	1. Chairman's Report 2. CEO's Report 3. Human Capital Management Report	A
2.10	Awards received in the reporting period.	28	Chief Economist Report Dawie Roodt Sake24 Economist of the Year	A

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No.	Description	Reference	Section	Code
3. Report parameters				
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	6	About this report	A
3.2	Date of most recent previous report.	6	About this report	A
3.3	Reporting cycle (annual, biennial, etc.)	6 22 - 27	1. About this report 2. CFO's Report	A
3.4	Contact point for questions regarding the report or its contents.	6	About this report	A
3.5	Process for defining report content.	75	GRI Assessment	A
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers).	75	GRI Assessment	B
3.7	State any specific limitations on the scope or boundary of the report.	Not applicable	Not applicable	D
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.	14-15 16-21 22-27 32-47	1. Chairman's Report 2. CEO's Report 3. CFO's Report 4. Business Unit Reports (per business cluster)	A
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.	Not applicable	Not applicable	D
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).	Not applicable	Not applicable	D
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report.	Additional information	There were no changes in the reporting scope, boundary, or measurement methods from the 2015 report.	A
3.12	Table identifying the location of the Standard Disclosures in the report.	www.efgroup.co.za	GRI Assessment Table	A
3.13	Policy and current practice with regard to seeking external assurance for the report.	6 75	1. About this Report 2. GRI Assessment	A *

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No.	Description	Reference	Section	Code
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.	48-54	Corporate Governance Report	A
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	48-54	Corporate Governance Report	A
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.	48-54 62-65	1. Corporate Governance Report 2. Board of Directors	A
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	16-21	CEO's Report	A
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).	55-61	Remuneration Report	A *
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	Additional Disclosure	Directors declare their interest in matters included on the board agenda before every board meeting.	B
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.	48-54 62-65	1. Corporate Governance Report 2. Board of Directors	A *
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.	3 16-21 48-54 71-73	1. Brand Significance 2. CEO's Report 3. Corporate Governance Report 4. Stakeholders Report	A *

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No.	Description	Reference	Section	Code			
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.	48-54	Corporate Governance Report	A *			
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	48-54	Corporate Governance Report	A *			
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organisation.	16-21 32-47 48-54 www.efgroup.co.za	1. Chief Executive Officer's Report 2. Business unit Reports (per business cluster) 3. Corporate Governance Report 4. Notes to the annual financial statements as published on the Efficient Group website	A *			
4.12	Externally developed economic, environmental and social charters, principles, or other initiatives to which the organisation subscribes or endorses.	71-74	Stakeholders Report	A *			
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.	Not applicable	Not applicable	D			
4.14	List of stakeholder groups engaged by the organisation.	71-74	Stakeholders Report	A			
4.15	Basis for identification and selection of stakeholders with whom to engage.	71-74	Stakeholders Report	A			
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	71-74	Stakeholders Report	A *			

GRI ASSESSMENT TABLE (Continued)

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No.	Description	Reference	Section	Code
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.	Not applicable	Not applicable	D
5. Performance indicators				
Economic				
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.	74	Value Added Statement	A
EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change.	Not applicable	Not applicable	D
EC3	Coverage of the organisation's defined benefit plan obligations.	Not applicable	Not applicable	D
EC4	Significant financial assistance received from government.	Not applicable	Not applicable	D
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	Not applicable	Not applicable	C
EC6	Policy, practices and proportion of spending on locally-based suppliers at significant locations of operation.	Not applicable	Not applicable	B
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	66-70	Human Capital Management Report	B
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	Not applicable	Not applicable	C
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	16-21 28-29	1. Chief Executive Officer's Report 2. Chief Economist Report	A
Environmental				
EN1	Materials used by weight or volume.	71	Stakeholders Report	B

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No.	Description	Reference	Section	Code
EN2	Percentage of materials used that are recycled input materials.	71	Stakeholders Report	B
EN3	Direct energy consumption by primary energy source.	Not applicable	Not applicable	D
EN4	Indirect energy consumption by primary source.	Not applicable	Not applicable	D
EN5	Energy saved due to conservation and efficiency improvements.	Not applicable	Not applicable	D
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	Not applicable	Not applicable	D
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	Not applicable	Not applicable	D
EN8	Total water withdrawal by source.	Not applicable	Not applicable	D
EN9	Water sources significantly affected by withdrawal of water.	Not applicable	Not applicable	D
EN10	Percentage and total volume of water recycled and reused.	Not applicable	Not applicable	D
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	Not applicable	Not applicable	D
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	Not applicable	Not applicable	D
EN13	Habitats protected or restored.	Not applicable	Not applicable	D
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	Not applicable	Not applicable	D
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	Not applicable	Not applicable	D
EN16	Total direct and indirect greenhouse gas emissions by weight.	Not applicable	Not applicable	D
EN17	Other relevant indirect greenhouse gas emissions by weight.	Not applicable	Not applicable	D
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	Not applicable	Not applicable	D
EN19	Emissions of ozone-depleting substances by weight.	Not applicable	Not applicable	D
EN20	NO _x , SO _x , and other significant air emissions by type and weight.	Not applicable	Not applicable	D
EN21	Total water discharge by quality and destination.	Not applicable	Not applicable	D
EN22	Total weight of waste by type and disposal method.	71	Stakeholders Report	B
EN23	Total number and volume of significant spills.	Not applicable	Not applicable	D

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No.	Description	Reference	Section	Code
EN24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	71	Stakeholders Report	B
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organisation's discharges of water and runoff.	Not applicable	Not applicable	D
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	Not applicable	Not applicable	D
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	Not applicable	Not applicable	D
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	48-54	Corporate Governance	A
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce.	Not applicable	Not applicable	D
EN30	Total environmental protection expenditures and investments by type.	Not applicable	Not applicable	D
Social: Labour Practices and Decent Work				
LA1	Total workforce by employment type, employment contract, and region.	66-70	Human Capital Management Report	A
LA2	Total number and rate of employee turnover by age group, gender, and region.	66-70	Human Capital Management Report	B
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	Not applicable	Not applicable	C
LA4	Percentage of employees covered by collective bargaining agreements.	Not applicable	Not applicable	C
LA5	Minimum notice periods regarding significant operational changes, including whether it is specified in collective agreements.	Not applicable	Not applicable	C
LA6	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	Not applicable	Not applicable	C
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	66-70	Human Capital Management Report	A

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No.	Description	Reference	Section	Code
LA8	Education, training, counselling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	Not applicable	Not applicable	C
LA9	Health and safety topics covered in formal agreements with trade unions.	Not applicable	Not applicable	C
LA10	Average hours of training per year per employee by employee category.	66-70	Human Capital Management Report	B
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	Not applicable	Not applicable	C
LA12	Percentage of employees receiving regular performance and career development reviews.	Not applicable	Not applicable	C
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	62-65 66-70	1. Board of Directors 2. Human Capital Management Report	B
LA14	Ratio of basic salary of men to women by employee category.	Not applicable	Not applicable	C
Social: Human rights				
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	Not applicable	Not applicable	C
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	Not applicable	Not applicable	C
HR3	Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	Not applicable	Not applicable	C
HR4	Total number of incidents of discrimination and actions taken.	66-70	Human Capital Management Report	A
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.	Not applicable	Not applicable	C
HR6	Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour.	Not applicable	Not applicable	C
HR7	Operations identified as having significant risk for incidents of forced or compulsory labour, and measures taken to contribute to the elimination of forced or compulsory labour.	Not applicable	Not applicable	C

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No.	Description	Reference	Section	Code			
HR8	Percentage of security personnel trained in the organisation's policies or procedures concerning aspects of human rights that are relevant to operations.	Not applicable	Not applicable	C			
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	Not applicable	Not applicable	D			
Social: Society							
S01	Nature, scope, and effectiveness of any programs and practices that assess and manage these impacts of operations on communities, including entering, operating, and exiting.	Not applicable	Not applicable	C			
S02	Percentage and total number of business units analysed for risks related to corruption.	Not applicable	Not applicable	C			
S03	Percentage of employees trained in organisation's anti-corruption policies and procedures.	Additional Information	Applicable management and all other employees annually receive informal training related to the identification and reporting of anti-money laundering and anti-corruption activities.	A			
S04	Actions taken in response to incidents of corruption.	Additional Information	No incidents or corruption was identified	A			
S05	Public policy positions and participation in public policy development and lobbying.	Not applicable	Not applicable	D			
S06	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country.	Additional Information	In line with the group's formal Code of Conduct and Ethics Policy, the group does not give support, financially or otherwise, to political parties or their representatives.	A			
S07	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes.	Not applicable	Not applicable	D			

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No.	Description	Reference	Section	Code
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	48-54	Corporate Governance Report	A
Social: Product responsibility				
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.	Not applicable	Not applicable	C
PR2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	Not applicable	Not applicable	C
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	Not applicable	Not applicable	C
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes.	Not applicable	Not applicable	C
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	Not applicable	Not applicable	C
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	Not applicable	Not applicable	C
PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	Not applicable	Not applicable	C
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	48-54	Corporate Governance Report	A
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	48-54	Corporate Governance Report	A

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