



JSE / GRI Standards Content Index

For the year ended
31 December 2023



JSE Sustainability Disclosure Guidance Metrics



Theme	Reference	Metric Description	Location
ENVIRONMENTAL			
GHG Emissions	E1.1a	Absolute gross greenhouse gas emissions expressed as metric tCO ₂ equivalent and measured in accordance with the Greenhouse Gas Protocol for: Scope 1, Scope 2, and Scope 3 emissions. Scope 1 and Scope 2 emissions should be disclosed separately for (i) the consolidated accounting group (the parent and its subsidiaries) and (ii) associates, joint ventures, unconsolidated subsidiaries, or affiliates not included in (i).	Sustainability Report 2023: Pg 4, 51,53, 87 Integrated Report 2023: Pg 11,29,35,77,84,85
	E1.1b	Scope 3 emissions should include upstream and downstream emissions. The categories of Scope 3 emissions and basis for measurement for information provided by entities in the value chain should be disclosed. Recognising the challenges related to the disclosure of Scope 3 emissions, including data availability, reasons should be provided when Scope 3 emissions or categories of Scope 3 emissions are omitted.	Sustainability Report 2023: Pg 4, 51, 52- 53, 87 Integrated Report 2023: Pg 85
	E1.1c	GHG emission intensity for Scope 1, 2 and 3, expressed as metric tCO ₂ e per unit of physical or economic output.	Intensity indicators are disclosed in the report, with calculations to be included in subsequent reports
Energy mix	E1.2	Total energy use and share of energy usage by generation type noting use of energy from renewable non-fossil sources, (namely wind, solar (solar thermal and solar photovoltaic) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas, and biogas).	Sustainability Report 2023: Pg 4, 43-45, 54, 87 Integrated Report 2023:
Science-based targets	E1.3	Define and report progress against time-bound short-, medium-, and long-term science-based GHG emissions targets that are in line with the goals of the Paris Agreement and Glasgow Climate Pact. This includes reducing global carbon dioxide emissions by 45% by 2030 relative to the 2010 level, and to net zero around mid-century, based on the best available scientific knowledge and equity, taking into account common but differentiated responsibilities and respective capabilities, and in the context of sustainable development and efforts to eradicate poverty. Science-based emissions reduction targets should be informed by recognised scientific methodologies and verified through approved processes; they should (as an absolute minimum) be consistent with relevant host country/ies' Nationally Determined Contribution.	Sustainability Report 2023: Pg 53-55
Just Transition	E1.4a	Existence and nature of a 'transition plan' that commits to stakeholder engagement with affected workers and communities (see the JSE Climate Disclosure Guidance for further detail).	Sustainability Report 2023: Pg 22-23, 55 Integrated Report 2023: Pg 24
	E1.4b	Number of workers in the past year recruited, retrained, retrenched, and/or compensated due to implementation of the decarbonisation plan.	Sustainability Report 2023: To be addressed in subsequent reports
	E1.4c	Number of engagements undertaken with affected parties by group and geography.	Sustainability Report 2023: To be addressed in subsequent reports
	E1.4d	Nature of climate-related lobbying activities, and those of relevant associations and membership groups, and their alignment with the objectives of the Paris Agreement and Glasgow Climate Pact.	Ongoing engagements with relevant associations and regulatory bodies are taking place

JSE Sustainability Disclosure Guidance Metrics



Theme	Reference	Metric Description	Location
ENVIRONMENTAL			
Just Transition	E1.4e	Nature of provision for delivery of the transition plan within executive remuneration.	Sustainability Report 2023: Pg 4, 24, 28 Integrated Report 2023: Pg 77, 87 Remuneration Report 2023: Pg 1,3,5,13
	E1.4f	Nature of provision for impacts on workers and communities within climate scenario plans.	Sustainability Report 2023: Pg 78
	E1.4g	Amount of capital and expenditure deployed on direct and indirect climate adaptation and climate mitigation efforts.	Sustainability Report 2023: To be addressed in subsequent reports. Only direct and indirect climate adaptation and climate mitigation projects disclosed.
Water usage	E2.1a	Total water consumption from all areas, and from areas with water stress.	Sustainability Report 2023: Pg 4, 46-48, 54, 87 Integrated Report 2023: Pg, 28,29,35, 77, 84-8
	E2.1b	Total water withdrawal from all areas with water stress, with a breakdown by following sources if applicable: surface water, groundwater, seawater, produced water, third-party water.	Sustainability Report 2023: Pg 4, 46-48, 87 Integrated Report 2023: Pg 85
	E2.1c	Freshwater consumption intensity: total freshwater use per material unit (e.g., sales revenue, unit of production, m2 of building, or other).	Sustainability Report 2023: Pg 43, 46 Integrated Report 2023: Pg 84
Biodiversity footprint (ecosystems)	E3.1a	Number and area of sites owned, leased, or managed in or adjacent to areas of high biodiversity value (Key Biodiversity Areas – KBAs), for operations (if applicable) and full supply chain (if material).	Sustainability Report 2023: Pg 58-60
	E3.1b	Area of land used for the production of basic plant, animal or mineral commodities (e.g., the area of land used for forestry, agriculture or mining activities).	Sustainability Report 2023: Pg 58-60
	E3.1c	Level of capital and expenditure deployed towards implementation of measures undertaken to manage positive impacts and avoid, minimise, restore/ rehabilitate and/or offset negative impacts on biodiversity and ecosystems.	AECI has been monitoring expenditure for an extended period of time. Details will be included in subsequent reports. Sustainability Report 2023: Pg 58-60 Rehabilitation projects.
	E3.1e	Describe and report results of any processes aimed at identifying, assessing and/or managing the biodiversity footprint of the organisation, including for example: size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals; and status of each area based on its condition at the close of the reporting period, noting the standards and methodologies used.	Sustainability Report 2023: Pg 58-60

JSE Sustainability Disclosure Guidance Metrics



Theme	Reference	Metric Description	Location
ENVIRONMENTAL			
Solid waste	E4.1a	Total weight of waste generated (non-recycled), with a breakdown by composition of waste, noting % directed to disposal (including landfill and incineration), and % diverted from disposal (e.g., reuse, recycling, recovery).	Sustainability Report 2023: Pg 4, 43, 48-50, 87 Integrated Report 2023: Pg 29,77, 84-85
	E4.1b	Total weight of hazardous waste generated, noting % directed to disposal (including landfill and incineration), and % diverted from disposal (e.g. reuse, recycling, recovery).	Sustainability Report 2023: Pg 4, 43, 48-50, 87 Integrated Report 2023: Pg 29,77, 84-85
	E4.1c	Waste intensity: total waste per material unit (e.g., sales revenue, unit of production, or other)	Intensity indicators are disclosed in the report, with calculations to be included in subsequent reports
Single use plastic	E4.2	Report wherever material along the value chain: estimated metric tonnes of single-use plastic consumed and share (%) of single-use plastic weight of total plastic weight.	Information unavailable
Atmospheric pollution	E4.3a	Report wherever material along the value chain: nitrogen oxides (NOx), sulphur oxides (SOx), volatile organic compounds (VOC), persistent organic pollutants (POP), particulate matter, and other significant air emissions identified in relevant regulations.	AECI has been monitoring these emissions for an extended period of time. Details will be included in subsequent reports
	E4.3b	Wherever possible estimate the proportion of specified emissions that occur in or adjacent to urban/densely populated areas.	Information unavailable
Water pollution	E4.4	Total water discharge to all areas in megalitres, and list of priority substances of concern for which discharges are treated, including how these substances were defined, approach to setting discharge limits, and number of incidents of non-compliance with discharge limits.	Sustainability Report 2023: Pg 4, 43,46, 87 Integrated Report 2023: Pg 29,35, 77
Supply chain (environmental)	E5.1	Report wherever material across the supply chain: mechanisms (e.g., supplier screening, and audits) to identify and address significant actual and potential negative environmental impacts, nature of these impacts, and measures to address these).	To be addressed as part of the long-term sustainability strategy
Materials of concern	E5.2a	Process to identify and manage emerging materials and chemicals of concern in products (materials of concern could include conflict minerals or recognised high impact raw materials such as palm oil).	AECI has been monitoring product impact for an extended period of time. Details will be included in subsequent reports
	E5.2b	Percentage of materials identified in point 1 above that are covered by a sustainability certification standard or formalised sustainability management programme.	Information unavailable

JSE Sustainability Disclosure Guidance Metrics



Theme	Reference	Metric Description	Location
SOCIAL			
Diversity and inclusion	S1.1a	Percentage of employees per employee category by race, gender, age group (under 30, 30-50, over 50), and where relevant other diversity indicators.	Sustainability Report 2023: Pg 70
	S1.1b	Number of allegations and confirmed incidents of discrimination and/or human rights incidents relating to workers incidents during the reporting period, noting the investigation status of reported and actual incidents, actions taken, and total amount of monetary losses due to legal proceedings associated with labour law violation, employment discrimination, and/or human rights violations.	None
Pay equality	S1.2a	Ratio between the CEO's total annual remuneration and the median, lower quartile, and upper quartile of the total annual remuneration of all the organisation's employees (excluding the CEO).	Sustainability Report: Pg 71 Remuneration Report 2023: Pg 9
	S1.2b	The ratio of the average annual remuneration of the top 10% of the organisation's top earners, and the average annual remuneration for the bottom 10% of the lowest earners in the organisation.	Sustainability Report: Pg 71 Remuneration Report 2023: Pg 9
	S1.2c	The total annual remuneration of both the highest paid employee and the lowest paid employee; the average remuneration; and the median remuneration of all employees.	Sustainability Report: Pg 71 Remuneration Report 2023: Pg 9
	S1.2d	Ratio of the total annual remuneration of women to men, and by race group, for each employee category, by 'significant locations of operation' (as defined by the organisation).	Remuneration Report 2023: Pg 10
Wage level and living wage	S1.3a	When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the standard entry level wage by race and gender compared to the applicable legislated minimum wage for the sector.	Sustainability Report: Pg 71 Remuneration Report 2023: Pg 9
	S1.3b	Ratio of lowest wage to living wage for employees and non-employee workers for each significant location of operation.	Sustainability Report: Pg 71 Remuneration Report 2023: Pg 9
	S1.3c	Percentage of employees and non-employee workers whose wages fall below a specific living wage methodology or benchmark.	Sustainability Report: Pg 71 Remuneration Report 2023: Pg 9
Freedom of Association and Collective Bargaining	S1.4a	Describe how the organisation manages freedom of association and collective bargaining, noting any policy or policies considered likely to affect workers' decisions to form or join a trade union, to bargain collectively or to engage in trade union activities.	Sustainability Report 2023: Pg 69 AECI engages with organised labour and other relevant bodies to address employee relations across all operations
	S1.4b	Percentage of total employees covered under collective bargaining agreements.	Sustainability Report 2023: Pg 64

JSE Sustainability Disclosure Guidance Metrics



Theme	Reference	Metric Description	Location
SOCIAL			
Freedom of Association and Collective Bargaining	S1.4c	Disclose the extent of major work stoppages (including both strikes and lockouts) due to disputes between the undertaking and its workforce, including the number of major work stoppages, and for each: number of workers involved; length in days of stoppage, reasons, and steps taken to resolve each dispute.	None
	S1.4d	An explanation of the due diligence assessment performed on suppliers for which the right to freedom of association and collective bargaining is at risk including measures taken by the organisation to address these risks.	Information unavailable
Characteristics of employees	S1.5a	Describe key characteristics of employees in own workforce, including total number of all employees by country; permanent employees; temporary employees; non-guaranteed hours employees; full-time employees; and part-time employees – with breakdown by race and gender for each.	Sustainability Report 2023: Pg 12,70
	S1.5b	Describe key characteristics of non-employee workers in the organisation's own workforce, including total number of non-employee workers, noting the most common type of workers and their relationship with the organisation.	Sustainability Report 2023: Pg 70
Community human rights	S2.1a	Total number and percentage of operations that have been subject to a human rights' due diligence process or impact assessments, by country.	Information unavailable
	S2.1b	Nature of processes for engaging with affected communities and their representatives, and channels for affected community members to raise concerns.	Sustainability Report 2023: Pg 39, 74 -86 Governance Report 2023: Pg 31 Integrated Report 2023: pg 46-54
	S2.1c	Number and type of grievances reported with associated impacts related to a salient human rights issue in the reporting period, and an explanation of the % of these that are remedied in agreement with those who expressed the grievance.	Information unavailable
	S2.1d	Number and percentage of relevant sites (typically those involved in extracting, harvesting, or developing natural resources or energy) that implement a human rights and security approach consistent with the Voluntary Principles on Security and Human Rights.	Sustainability Report 2023
	S2.1e	Number and percentage of sites at which the ownership, use of or access to land is contested, and an explanation of actions taken to address related social risks.	Information unavailable
Skills	S2.2	Describe the employee and external skills development programmes aimed at developing skills that increase the recipient's future mobility, career development, and/or income earning potential.	Sustainability Report 2023: Pg 67-70 74-77 Integrated Report 2023: Pg 81
Employment	S2.3a	Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity, and region.	Sustainability Report 2023: Pg 70, 73
	S2.3b	Total number and rate of employee turnover (for permanent employees) during the reporting period, by age group, gender, other indicators of diversity, and region.	Sustainability Report 2023: Pg 70, 73

JSE Sustainability Disclosure Guidance Metrics



Theme	Reference	Metric Description	Location
SOCIAL			
Economic contribution	S2.4a	Direct economic value generated and distributed (EVG&D) on an accrual basis, covering the basic components for the organisation's global operations, ideally split out by (i) Revenue (ii) Operating costs (iii) Employee wages and benefits (iv) Payments to providers of capital (v) Payments to government (taxes, royalties, levies, etc.) (vi) Community investment (including charitable giving, impact investment and other social investment).	Sustainability Report 2023: Pg 12, 53, 74,81 Integrated Report 2023: Pg 8,9, 82,85 Tax Transparency Report 2023: Pg 5-20
	S2.4b	Description of significant identified indirect economic impacts of the organisation, including for example: number of jobs supported in supply or distribution chain; number of suppliers/enterprises supported from defined vulnerable groups; nature of economic development in areas of high poverty; availability of products and services for those on low incomes or previously disadvantaged; enhanced skills and knowledge in a professional community or geographic location.	Sustainability Report 2023: Pg 74- 77, 78-86, 88 Integrated Report 2023: Pg 51, 82,77
	S2.4c	Percentage of the procurement budget used for significant locations of operation that is spent on local suppliers, noting the organisation's definitions of 'local' and for 'significant locations of operation'.	Sustainability Report 2023: Pg 74- 77 Integrated Report 2023: Pg 74
	S2.4d	Description (quantitative and qualitative) of the extent of significant infrastructure investment and services supported.	Sustainability Report 2023: 74- 77 Integrated Report 2023: Pg 83
	S2.4e	Total monetary value of financial assistance received by the organisation from any government during the reporting period.	Tax Transparency Report 2023: Pg 5, 16
Workplace health and safety Workplace health and safety	S3.1a	Number and rate of fatalities as a result of a work-related injury or ill-health during the reporting period across the organisation; the disclosure should include both employees and workers who are not employees, but whose work and/or workplace is controlled by the organisation.	Sustainability Report 2023: Pg 4, 14, 18, 44-45 Integrated Report 2023: Pg 11,18,21,30,35,72
	S3.1b	Number of recordable work-related injuries, and number of work-related illnesses or health conditions arising from exposure to work-related hazards during the reporting period; the disclosure should include both employees and workers who are not employees, but whose work and/or workplace is controlled by the organisation.	Sustainability Report 2023: Pg 4, 14, 18, 44-45 Integrated Report 2023: Pg 11,18,21,30,35,72
	S3.1c	An explanation of how the organisation facilitates workers' access to non-occupational medical and healthcare services and the scope of access provided for employees and workers, and a description of any voluntary health promotion services and programmes offered to workers to address major non-work-related health risks, including the specific health risks addressed.	Sustainability Report 2023: Pg 65-66 Integrated Report 2023: Pg 80
High risk	S4.1a	Description of products and services that present specific risks to individuals, communities, or the environment; an outline of the nature of these risks, and the measures taken to mitigate these.	Information unavailable
	S4.1b	Number and nature of any product recalls.	None

JSE Sustainability Disclosure Guidance Metrics



Theme	Reference	Metric Description	Location
SOCIAL			
Product innovation	S4.2a	Total research and development spend.	AECI has been monitoring the R&D spent for an extended period of time. Details will be included in subsequent reports
	S4.2b	Total costs related to research and development aimed at enhancing social or environmental attributes of products and services.	Information unavailable
	S4.2c	Percentage of revenue from products and services designed to deliver specific social or environmental benefits or to address specific sustainability challenges; if the company applies a taxonomy or benchmark to label their activities as sustainable, they should report on the benchmark used and how they meet the criteria of the benchmark.	Information unavailable
Consumer data and privacy	S4.3a	A description of the mechanisms and steps taken to ensure privacy of consumer data.	Governance Report 2023: Pg 8
	S4.3b	Total number of substantiated complaints received concerning breaches of customer privacy (categorised by complaints received from outside parties and substantiated by the organisation, and complaints from regulatory bodies), and total number of identified leaks, thefts, or losses of customer data.	None
Supply Chain (Social)	S5.1a	Description of the operations and suppliers considered to have a significant risk of child labour, forced or compulsory labour, or other significant actual and potential negative social impacts, given the type of operation, commodities, or geographic region, and the nature of the measures taken by the organisation intended to contribute to eliminating these risks.	None
	S5.1b	The number and percentage of identified child labour or forced and compulsory labour incidents in its operations or value chain; and percentage of these where the reporting entity has played a role in securing remedy for those affected.	None
	S5.1c	Report wherever material across the supply chain: mechanisms (e.g., supplier screening, and audits) to identify and address significant actual and potential negative social impacts, nature of these impacts, and measures to address these.	Information unavailable
	S5.1d	% of products certified by external agencies, % of traceable origin.	Information unavailable

JSE Sustainability Disclosure Guidance Metrics



Theme	Reference	Metric Description	Location
GOVERNANCE			
Board diversity	G1.1	Composition of the board and its committees by race, gender, age group (under 30, 30–50, over 50) and, where relevant, any under-represented social groups.	Sustainability Report 2023: Pg 8 Governance Report 2023: Pg 12-13,15 Integrated Report 2023: Pg 57
	G1.2	Description of the specific skills, competencies, and experience on the Board to address the organisation's significant sustainability-related impacts, risks, and opportunities.	Sustainability Report 2023: Pg 72-77 Governance Report 2023: Pg 12-13,15
Board	G1.3	Composition of the board regarding: executive or non-executive; independence; tenure on the governance body; and number and nature of each individual's other significant positions and commitments.	Governance Report 2023: Pg 12-13,15
Remuneration	G2.1	How the remuneration policies for board members and senior executives relate to their objectives and performance in relation to delivery of the organisation's strategy and management of its impacts on people, the environment, and the economy, noting the split between fixed pay and variable pay, and with variable pay split into short- and long-term incentives.	Integrated Report 2023: Pg 87 Remuneration Report 2023: Pg 22-24
Anti-corruption	G3.1a	Total percentage of governance body members, employees and business partners who have received training or awareness-raising on the organisation's anti-corruption policies and procedures, broken down by employee category and region.	Governance Report 2023: Pg 4, 6
	G3.1b	Total number and nature of incidents of corruption confirmed during the current year, related to this year and previous years, with a description of the activities taken to address confirmed incidents, and of the outcomes of these activities.	There are no confirmed incidents of corruption and action taken against AECI
	G3.1c	A description of i) the internal and external grievance mechanisms (including whistle-blowing facilities) for reporting concerns about unethical or unlawful behaviour and lack of organisational integrity; ii) mechanisms for seeking advice about ethical and lawful behaviour and organisational integrity; and iii) the extent to which these various mechanisms have been used, and the outcomes of processes using these mechanisms.	Sustainability Report 2023: Pg 37 Governance Report 2023: Pg 6,7,8,32
	G3.1d	Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, to combat corruption.	Governance Report 2023: Pg 6,8,20, 32

JSE Sustainability Disclosure Guidance Metrics



Theme	Reference	Metric Description	Location
GOVERNANCE			
Lobbying and political contributions	G3.2a	Total monetary value of financial and in-kind political contributions made directly and indirectly by the organisation, by country and recipient/beneficiary.	AECI has not made any political contributions. AECI is politically agnostic. Donations to political parties are prohibited in all geographical operations
	G3.2b	Identify the significant issues that are the focus of the company's participation in public policy development and lobbying, including within any business association that the company is a member of; describe the company's strategy relevant to these areas of focus, identifying any differences between its lobbying positions and its purpose, policies, goals, and other public positions.	To be addressed in subsequent reports
Incidents	G4.1	Number and nature of significant environmental, social and/or governance related incidents during the reporting period, including incidents of legal non-compliance (whether under investigation, pending finalisation, or finalised) and directives, compliance notices, warnings or investigations, and any public controversies.	Pg 16,20,33,41,42
Fines and monetary loss	G4.2	Total number and monetary value of fines, settlements, penalties, and other monetary loss suffered in relation to ESG incidents or breaches, including individual and total cost of the fines, settlements and penalties paid in relation to ESG incidents or breaches; and description of plans to address any incidents or breaches.	None
Tax paid and estimated tax gap	G5.1a	A description of the organisation's approach to tax, including i) whether the organisation has a tax strategy and, if so, a link to this strategy if publicly available; ii) the governance body or executive-level position within the organisation that formally reviews and approves the tax strategy, and the frequency of this review; iii) how its approach to tax is linked to the business and sustainability strategies of the organisation.	Tax Transparency Report 2023: Pg 13-14
	G5.1b	For each tax jurisdiction: the total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes and other taxes that constitute costs to the company, by category of taxes.	Annual Financial Statements 2023: Sustainability Report: Pg 53 Integrated Report 2023: Pg 85 Tax Transparency Report 2023: Pg 5, 8, 9, 16 -17
	G5.1c	Extent of exposure to countries and jurisdictions recognised for their corporate tax rate, tax transparency and tax haven status; estimated tax gap (gap between estimated effective tax rate and estimated statutory tax rate).	Tax Transparency Report 2023: Pg 15- 18

JSE Sustainability Disclosure Guidance Metrics Index



Principle	Recommended Disclosure	Location
Governance	<p>An organisation should describe the board's oversight of climate-related impacts, risks and opportunities, and its process for integrating sustainability issues into the overall governance approach.</p> <p>In describing the board's oversight of climate-related issues, the organisation should disclose the following information:</p>	
Board direction and tone	<ol style="list-style-type: none"> 1. How the board sets the direction and tone for considering climate-related impacts, risks and opportunities in the organisation, including disclosing: <ol style="list-style-type: none"> a. committee/s responsible for oversight of climate-related issues; b. how these responsibilities are reflected in the board's terms of reference, mandates, and other related policies; c. how the board ensures that the appropriate skills and competencies are available to oversee strategies designed to respond to climate-related impacts, risks and opportunities; and d. how the board ensures that the organisational structure/s and management-level responsibilities are appropriate for managing climate-related issues. 	<p>Sustainability Report 2023: Pg 8,9, 16 -25,34-35, 38 Governance Report 2023: Pg 20 Integrated Report 2023: pg 68</p>
Board role in integrating climate-related issues in strategy, business planning and remuneration	<ol style="list-style-type: none"> 2. The processes and frequency with which the board and/or board committees are informed about the organisation's material climate-related impacts, risks and opportunities, and how these material climate-related considerations are integrated in the organisation's: <ol style="list-style-type: none"> a. strategy development and risk management processes, including any assessment of trade-offs or sensitivity to uncertainty that may be required; c. capital allocation plans and decisions on major transactions; d. performance targets, including climate-related goals and targets; and e. remuneration policies and performance incentives at an executive level. 	<p>Sustainability Report 2023: Pg 16 - 25, 27, 32,33 Governance Report 2023: Pg 8, 19 Integrated Report 2023: pg 22-27, 33, 45 Remuneration Report 2023: Pg 5, 13</p>
Board oversight and implementation of strategy	<ol style="list-style-type: none"> 3. The process followed by the board and/or its committees to monitor: <ol style="list-style-type: none"> a. management's activities in assessing and managing climate-related impacts, risks and opportunities, including whether that role is delegated to specific management-level positions or committees and how oversight is exercised over that position or committee; d. the outcomes of impact, risk and opportunity assessments, evaluations, and responses; e. the controls and procedures relating to the management of climate impacts, risks and opportunities, and how these are integrated with other internal functions; f. the organisation's progress against climate goals and targets; and g. the views of affected stakeholders and the quality of the organisation's stakeholder engagement processes. 	<p>Sustainability Report 2023: Pg 26-33 Governance Report 2023: Pg 15, 18,19, Integrated Report 2023: Pg 12, 17-19, 20-21, 37-45, 49-50</p>
Board oversight of disclosure and communication	<ol style="list-style-type: none"> 4. The process followed by the board and/or its committees to provide oversight of the organisation's disclosure and communication activities, including its approach to: <ol style="list-style-type: none"> a. approving management's determination of the reporting frameworks and standards to be used, considering the intended audience and purpose of each report; and e. ensuring the integrity of external reports and deciding the scope and type of assurance of climate-related controls and information. 	<p>Sustainability Report 2023: Pg 6, 17-21 Governance Report 2023: Pg2 Integrated Report 2023: Pg 1, 16-21, 38</p>

JSE Sustainability Disclosure Guidance Metrics Index



Principle	Recommended Disclosure	Location
Strategy	<p>An organisation should describe how an assessment of climate-related impacts, risks and opportunities has influenced the organisation's strategy, and what impact this has had on the organisation's overall performance, both positive and negative.</p> <p>In describing how climate-related issues inform strategy, the organisation should disclose the following information:</p>	
Climate-related impacts, risks and opportunities	<p>1. The organisation's most significant climate-related impacts (positive and negative) on people, the environment and the economy, over the short, medium, and long term, noting the nature of its dependencies and impacts on specific resources and relationships ('impact materiality')</p>	<p>Sustainability Report 2023: Pg 26-33 Integrated Report 2023: Pg 22,27,37-35</p>
	<p>2. The organisation's most significant climate-related risks and opportunities across its value chain that the organisation reasonably expects could positively or negatively impact its business model, strategy, cash flows, access to finance, and its cost of capital, over the short, medium, and long term ('financial materiality'); this should include a description of where in the value chain these risks and opportunities are concentrated and indicate whether the risks are physical risks or transition risks.</p>	<p>Integrated Report 2023: Pg 22,27,37-35 Sustainability Report 2023: Pg 26-33</p>
	<p>3. How the organisation defines short, medium, and long term, and how these definitions are linked to the organisation's strategic planning horizons and capital allocation plans, noting that these time frames can vary significantly between organisations and industry sectors.</p>	<p>Integrated Report 2023: Pg 3, 30, 32, 63</p>
Strategy and decision-making	<p>4. How the identified material climate-related issues have informed the organisation's business model, its strategic objectives and targets, transition plans, and financial planning, over the short, medium, and long term, recognising that climate-related issues often manifest themselves over the medium and longer term. This should address how the organisation is responding to material climate-related issues and plans to achieve any climate-related targets including disclosure of:</p> <ul style="list-style-type: none"> a. the changes the organisation is making in strategy and resource allocation; e. information, including the amount of capital or expenditure deployed, on the direct adaptation and mitigation efforts being undertaken; f. information, including the amount of capital or expenditure deployed, on the indirect adaptation and mitigation efforts being undertaken; g. how changes are being resourced; h. the processes to review objectives and targets; i. the potential use of carbon offsets to achieve objectives and targets, including the type of carbon offset, verification schemes used and other factors relevant to establish credibility of offsets; j. qualitative and quantitative information regarding the progress of plans disclosed in prior reporting periods; and k. whether transition plans commit to stakeholder engagement with workers and communities. 	<p>Sustainability Report 2023: Pg 22 -27, 35-45, 53 Integrated Report 2023: Pg 26 -33, 54 Tax Transparency Report 2023: Pg 7</p>
Financial position, performance and cash flows	<p>5. How any of the significant climate-related risks and opportunities have affected the organisation's most recently reported financial position, financial performance, and cash flows. This should include any information on whether there is a significant risk of material adjustments that may be reported in the next financial year.</p>	<p>Integrated Report 2023: Pg 23, 25, 27-28, 30-32 Sustainability Report 2023: Pg 30 Tax Transparency Report 2023: Pg 7</p>
	<p>6. How the financial position and performance is expected to change over time given the organisation's strategy to address significant climate-related impacts, risks and opportunities</p>	<p>Sustainability Report 2023: Pg 30 Integrated Report 2023: Pg 23, 25, 27-28, 30-32 Tax Transparency Report 2023: Pg 7</p>

JSE Sustainability Disclosure Guidance Metrics Index



Principle	Recommended Disclosure	Location
Strategy	<p>An organisation should describe how an assessment of climate-related impacts, risks and opportunities has influenced the organisation's strategy, and what impact this has had on the organisation's overall performance, both positive and negative.</p> <p>In describing how climate-related issues inform strategy, the organisation should disclose the following information:</p>	
Resilience	<p>7. The nature, extent, and outcomes of any analysis, including scenario analysis, undertaken to test the resilience of the organisation's strategy, operations, products and services, value chain, and investment research and development activities – and how these might impact the organisation's financial position, and its capacity to respond, adjust or adapt its strategy and business model, over time. This should include disclosure of:</p> <ul style="list-style-type: none"> a. how the analysis was conducted, over what time frame, using which inputs and assumptions, and the significant areas of uncertainty considered; h. if relevant, which scenarios were used including: i. whether they included a comparison of a diverse range of scenarios; j. whether the scenarios used are associated with transition risks or increased physical risks; k. whether a scenario aligned with the latest international agreement on climate change was among the scenarios; l. whether the scenarios consider impacts on workers and communities; m. an explanation of why the chosen scenarios are relevant to assessing the organisation's resilience to climate-related risks and opportunities; n. the inputs used in the analysis including the scope of risks, the scope of operations, and assumptions, including those relating to how transition risks will impact the organisation. 	<p>Sustainability Report 2023: Pg 15 -21, 22-33, 36-37, 51, 55</p> <p>AECI will initiate a 2050 Net Zero Pathway in 2023 which will incorporate scenario analysis</p>
	<p>8. Commentary on the value created, preserved, or eroded for the organisation, its stakeholders, and society and the environment more broadly, as a result of implementing its strategy.</p>	<p>Sustainability Report 2023: Pg 25, 75,78</p> <p>Integrated Report 2023: Pg 12</p>
Management	<p>An organisation should describe how climate-related impacts, risks and opportunities are identified, assessed, and integrated into the organisation's management processes.</p>	
	<p>1. The processes in place for identifying, assessing, prioritising, monitoring, and managing climate-related impacts, risks and opportunities including:</p> <ul style="list-style-type: none"> a. how it assesses the likelihood and effects associated with its identified climate-related impacts, risks and opportunities (such as the qualitative factors, quantitative thresholds and other criteria used); b. how it prioritises climate-related risks and opportunities relative to other types of risks and opportunities; c. the input parameters it uses (for example, data sources, the scope of operations covered, and the detail used in assumptions); d. whether it has changed the processes used compared to the prior reporting period. 	<p>Sustainability Report 2023: Pg 26-33</p> <p>Integrated Report 2023: Pg 22- 27, 37 -45</p>
	<p>2. How these various processes are integrated into the organisation's existing impact, risk and opportunity management systems.</p>	<p>Sustainability Report 2023: Pg 26-33</p> <p>Integrated Report 2023: Pg 22- 27, 37 -45</p>
	<p>3. The steps taken to access a diversity of perspectives (both internal and external to the organisation) in identifying an organisation climate-related impacts, risks, and opportunities.</p>	<p>Sustainability Report 2023: Pg 26-33</p> <p>Integrated Report 2023: Pg 22- 27, 37 -45</p>

JSE Sustainability Disclosure Guidance Metrics Index



Principle	Recommended Disclosure	Location
Metrics and targets	<p>An organisation should describe the performance metrics and targets used by the organisation to measure, monitor, and manage its sustainability impacts, risks and opportunities, and its performance against these metrics and targets.</p> <p>In describing how the organisation assesses its climate-related performance, including progress towards the targets it has set, the organisation should disclose the following information, including for historical periods, where relevant, to allow for trend analysis:</p>	
	<p>1. Absolute gross greenhouse gas emissions expressed as metric tCO₂ equivalent and measured in accordance with the Greenhouse Gas Protocol for:</p> <ul style="list-style-type: none"> a. Scope 1 emissions; b. Scope 2 emissions. c. Scope 1 and Scope 2 emissions should be disclosed separately for <ul style="list-style-type: none"> (i) the consolidated accounting group (the parent and its subsidiaries) and (ii) associates, joint ventures, unconsolidated subsidiaries or affiliates not included in (i). <p>The approach used (e.g., the Greenhouse Gas Protocol's equity share or operational control) should be included.</p>	<p>Sustainability Report 2023: Pg 4, 43,51-53,87 Integrated Report 2023: Pg 11, 29, 33, 35, 77, 84-85, 93</p>
	<p>2. Absolute gross greenhouse gas emissions expressed as metric tCO₂ equivalent and measured in accordance with the Greenhouse Gas Protocol for Scope 3 emissions including:</p> <ul style="list-style-type: none"> a. a breakdown of GHG emissions according to relevant upstream and downstream categories; c. the basis for measurement used by entities providing information within the organisation's value chain; d. reasons for omitting any particular Scope 3 emissions in the value chain. 	<p>Sustainability Report 2023: Pg 43 Integrated Report 2023: pg 84</p>
	<p>3. Greenhouse gas emissions intensity for Scope 1, 2 and 3, expressed as metric tCO₂ equivalent per unit of physical or economic output.</p>	<p>Integrated Report 2023: Pg 3, 30, 32, 63</p>
	<p>4. The amount and percentage of assets or business activities vulnerable to transition risks.</p>	<p>AECl has initiated a 2050 Net Zero Pathway which will incorporate transition, physical risks and opportunities aspects in 2024.</p>
	<p>5. The amount and percentage of assets or business activities vulnerable to physical risks.</p>	
	<p>6. The amount and percentage of assets or business activities aligned with climate-related opportunities.</p>	
	<p>7. The amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.</p>	<p>Sustainability Report 2023: To be addressed in subsequent reports. Only direct and indirect climate adaptation and climate mitigation projects disclosed.</p>
	<p>8. The internal price of carbon per metric tonne of greenhouse gas emissions that the entity uses to assess the costs of its emissions and an explanation of how this is applied in strategy implementation and decision-making.</p>	<p>To be determined</p>

JSE Sustainability Disclosure Guidance Metrics Index



Principle	Recommended Disclosure	Location
Metrics and targets	<p>An organisation should describe the performance metrics and targets used by the organisation to measure, monitor, and manage its sustainability impacts, risks and opportunities, and its performance against these metrics and targets.</p> <p>In describing how the organisation assesses its climate-related performance, including progress towards the targets it has set, the organisation should disclose the following information, including for historical periods, where relevant, to allow for trend analysis:</p>	
	<p>9. Disclosure on how climate-related considerations are factored into executive remuneration policies including:</p> <ol style="list-style-type: none"> the percentage of executive management remuneration recognised in the current period that is linked to climate-related considerations, and the split between long-term and short-term incentives; the rationale for the chosen metrics, noting how these metrics are tied to the organisation's business drivers; whether executive remuneration is aligned to the organisation's transition plan. 	<p>Sustainability Report 2023: Annual Financial Statements 2023: Pg 87 Integrated Report 2023: Remuneration Report 2023: Page 3, 13</p>
	<p>10. Disclosure on stakeholder engagement with workers and communities on transition plans and subsequent responses including:</p> <ol style="list-style-type: none"> how many engagements have been undertaken with affected parties by group and geography; how many workers in the past year have been retrained/retrained/compensated due to their decarbonisation plans. 	<p>Sustainability Report 2023: Pg 24, 25 74-85 Integrated Report 2023: Pg 43, 45</p>
	<p>11. Disclosure of climate-related lobbying activities and membership of all relevant industry associations and groups involved in climate-related lobbying including information on the nature of the climate-policy positions of each association and group; their alignment with the objectives of the Paris Agreement; and the criteria and procedure for determining alignment.</p>	<p>Sustainability Report 2023: Pg 4</p> <p>AECI is an active participant of the following:</p> <ul style="list-style-type: none"> CDP – Climate and Water Chemical and Allied Industries Association National Business Initiative Crop Life South Africa SABS
	<p>12. The specific targets used to manage climate-related impacts, risks and opportunities and the metrics used by the board or management to measure progress against these targets and achieving the organisation's strategic goals including:</p> <ol style="list-style-type: none"> whether the target is absolute, or intensity based; the objective of the target; how the target compares with those created in the latest international agreement on climate change; time frames over which the target applies; base year from which progress is measured; a description of the methodologies used to calculate targets and metrics; any milestones or interim targets; and whether the target has been validated by a third party. 	<p>Sustainability Report 2023: Pg 16-17, 23-24, 43-55, 87-88, 91 – 93</p>

GRI Content Index



Statement of use: AECI has reported the information cited in this GRI content index for the period 1 January – 31 December 2022 with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

Recommended Disclosure	Location
GRI 2: General Disclosures 2021	
2-1 Organizational details	Sustainability Report 2023: Pg 2 - 4, 12-13, 38, 96 Annual Financial Statements 2023: 3 Integrated Report 2023: Pg 2,4, 3,97
2-2 Entities included in the organization's sustainability reporting	Sustainability Report 2023: Integrated Report 2023: pg 84
2-3 Reporting period, frequency and contact point	01 January to 31 December 2023 Sustainability Report published 22 April 2024 Annual reporting frequency Sustainability Report 2023: Pg 2, 97
2-4 Restatements of information	Sustainability Report 2023: Pg 41
2-5 External assurance	Sustainability Report 2023: Pg 2, 91 (Appendix C) Limited assurance statement on reported Sustainability data
2-6 Activities, value chain and other business relationships	Sustainability Report 2023: Pg 7, 12-14, 16-17, 28, 36, 38-39, 74, 78
2-7 Employees	Sustainability Report 2023: Pg 12, 70
2-8 Workers who are not employees	Contracted workers are included in total headcount
2-9 Governance structure and composition	Sustainability Report 2023: Pg 8, 22, 38 Governance Report 2023: Pg 17 Annual Financial Statements 2023: 5 Integrated Report 2023: 59
2-10 Nomination and selection of the highest governance body	Governance Report 2023: Pg 35 Integrated Report 2023: Pg 59\

GRI Content Index



Recommended Disclosure	Location
GRI 2: General Disclosures 2021	
2-11 Chair of the highest governance body	The AECI Board is led by an independent non-executive chairman. Governance Report 2023: Pg 5 Integrated Report 2023: Pg 6, 17
2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Report 2023: Pg 38 Governance Report 2023: Pg 19 Integrated Report 2023: Pg 63
2-13 Delegation of responsibility for managing impacts	Sustainability Report 2023: Pg 36, 38 Integrated Report 2023: Pg 59
2-14 Role of the highest governance body in sustainability reporting	Sustainability Report 2023: Pg 38 Governance Report 2023: Pg 19
2-15 Conflicts of interest	Conflicts of Interest Register published on the AECI website Governance Report 2023: Pg 5-6, 14 Integrated Report 2023: Pg 58, 61
2-16 Communication of critical concerns	Governance Report 2023: Pg 5-6, 14 Integrated Report 2023: Pg 58, 61
2-17 Collective knowledge of the highest governance body	Governance Report 2023: Pg 24
2-18 Evaluation of the performance of the highest governance body	Governance Report 2023: Pg26 Integrated Report 2023: Pg 66
2-19 Remuneration policies	Sustainability Report 2023: Pg 71 Governance Report 2023: Pg 31 Integrated Report 2023: Pg 87 Remuneration Report 2023: Pg 8-20
2-20 Process to determine remuneration	Governance Report 2023: Pg 20 Integrated Report 2023: Pg 87,91 Remuneration Report 2023: Pg 12-13
2-21 Annual total compensation ratio	Remuneration Report 2023: Pg 9

GRI Content Index



Recommended Disclosure	Location
GRI 2: General Disclosures 2021	
2-22 Statement on sustainable development strategy	Sustainability Report 2023: Pg 15, 22-25, 26-32, 35-37,74,78-79 Governance Report 2023: Pg 3, 5, 7 Integrated Report 2023: Pg 13, 14, 18,24,33
2-23 Policy commitments	Sustainability Report 2023: Pg 35 Governance Report 2023: 5 Integrated Report 2023: Pg 12, 18,33
2-24 Embedding policy commitments	Sustainability Report 2023: Pg 16-21, 35 Governance Report 2023: Pg 8, 19 Integrated Report 2023: Pg 33,12,38
2-25 Processes to remediate negative impacts	Sustainability Report 2023: Pg 26-31, 35, 40-55, 59,74 ,80 Integrated Report 2023: pg 34- 46, 83
2-26 Mechanisms for seeking advice and raising concerns	Sustainability Report 2023: Pg 39, 90 Governance Report 2023: Pg 4,6 Integrated Report 2023: Pg 46 ,54
2-27 Compliance with laws and regulations	There have been no significant instances of non-compliance with laws and regulations during the reporting period
2-28 Membership associations	AECI is an active participant of the following: <ul style="list-style-type: none"> • CDP – Climate and Water • Chemical and Allied Industries Association • National Business Initiative • Crop Life South Africa • SABS Sustainability Report 2023: Pg 4
2-29 Approach to stakeholder engagement	Sustainability Report 2023: Pg 39 Governance Report 2023: Pg 31 Integrated Report 2023: Pg 46
2-30 Collective bargaining agreements	AECI engages with organised labour and other relevant bodies to address employee relations across all operations Sustainability Report 2023: Pg 64

GRI Content Index



Recommended Disclosure	Location
GRI 3: Material Topics 2021	
3-1 Process to determine material topics	Sustainability Report 2023: Pg 26 -31 Integrated Report 2023: Pg 37-38
3-2 List of material topics	Sustainability Report 2023: Pg 27 Integrated Report 2023: Pg 37 - 38
3-3 Management of material topics	Sustainability Report 2023: Pg 28 - 31 Integrated Report 2023: Pg 40-45
GRI 201: Economic Performance 2016	
201-1 Direct economic value generated and distributed	Annual Financial Statements: Pg 23-27, 59, 83 Integrated Report 2023: Pg 8,70-71 Tax transparency report: Pg 15-16
201-2 Financial implications and other risks and opportunities due to climate change	Sustainability Report 2023: Pg 53 Integrated Report 2023: Pg 85 Tax transparency report: Pg 4,7
201-3 Defined benefit plan obligations and other retirement plans	Annual Financial Statements: Pg 80, 113-121
201-4 Financial assistance received from government	Tax Transparency Report 2023: Pg 15 (refunds)
GRI 202: Market Presence 2016	
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Remuneration Report 2023: Pg 9 -10
202-2 Proportion of senior management hired from the local community	Information to be sourced for future reports
GRI 203: Indirect Economic Impacts 2016	
203-1 Infrastructure investments and services supported	Sustainability Report 2023: Pg 74-86 Integrated Report 2023: Pg 76-83
203-2 Significant indirect economic impacts	Sustainability Report 2023: Pg 74-86 Integrated Report 2023: Pg 76-83

Recommended Disclosure	Location
GRI 204: Procurement Practices 2016	
204-1 Proportion of spending on local suppliers	Sustainability Report 2023: Pg 74 - 77 Integrated Report 2023: Pg 83
GRI 205: Anti-corruption 2016	
205-1 Operations assessed for risks related to corruption	Governance 2023: Pg 5, 6,30 Conflicts of Interest Register
205-2 Communication and training about anti-corruption policies and procedures	Governance Report 2022: Pg 4, 6
205-3 Confirmed incidents of corruption and actions taken	There are no confirmed incidents of corruption and action taken against AECI
GRI 206: Anti-competitive Behaviour 2016	
206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	There are no legal actions pending or completed against AECI for anti-competitive behaviour, anti-trust, and monopoly practices
GRI 207: Tax 2019	
207-1 Approach to tax	Tax Transparency Report 2023: Pg 2-3
207-2 Tax governance, control, and risk management	Tax Transparency Report 2023: Pg 9 -10
207-3 Stakeholder engagement and management of concerns related to tax	Tax Transparency Report 2023: Pg 13
207-4 Country-by-country reporting	Tax Transparency Report 2023: pg 15-16
GRI 301: Materials 2019	
301-1 Materials used by weight or volume	Information unavailable
301-2 Recycled input materials used	Sustainability Report 2023: Pg 50
301-3 Reclaimed products and their packaging materials	Sustainability Report 2023: Pg 50

Recommended Disclosure	Location
GRI 302: Energy 2016	
302-1 Energy consumption within the organization	Sustainability Report 2023: Pg 4, 43, 87 Integrated Report 2023: Pg 28,84,85
302-2 Energy consumption outside of the organization	Scope 3 quantification has been completed and the various categories will be unpacked as part of the 2050 Net Zero Pathway
302-3 Energy intensity	Intensity indicators are disclosed in the report, with calculations to be included in subsequent reports
302-4 Reduction of energy consumption	Sustainability Report 2023: Pg 4, 43-45, 87 Integrated Report 2023: Pg 11,28,84,85
302-5 Reductions in energy requirements of products and services	Scope 3 quantification has been completed and quantification of product and services categories will still need to be undertaken
GRI 303: Water and Effluents 2018	
303-1 Interactions with water as a shared resource	Sustainability Report 2023: Pg 4,7,43, 87 Integrated Report 2023: Pg 11,28,84,85 AECI discloses its water-related risks, opportunities, and management strategies through the CDP Water Security disclosure program
303-2 Management of water discharge-related impacts	Determined by the issuing authority in the country and jurisdiction in which the discharge permit is issued
303-3 Water withdrawal	Sustainability Report 2023: Pg 4, 43, 46-48, 87 Integrated Report 2023: Pg 11,28,84,85
303-4 Water discharge	Sustainability Report 2023: Pg 4, 43, 46-48, 87 Integrated Report 2023: Pg 11,28,84,85
303-5 Water consumption	Sustainability Report 2023: Pg 4, 43, 46-48, 87 Integrated Report 2023: Pg 11,28,84,85
GRI 304: Biodiversity 2016	
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Sustainability Report 2023: Pg 58-60
304-2 Significant impacts of activities, products and services on biodiversity	AECI operates in brownfield sites and currently has limited impact on biodiversity. Efforts in this space are focussed on land remediation activities.

GRI Content Index



Recommended Disclosure	Location
GRI 304: Biodiversity 2016	
304-3 Habitats protected or restored	Sustainability Report 2023: Pg 58-60
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Not applicable
GRI 305: Emissions 2016	
305-1 Direct (Scope 1) GHG emissions	Sustainability Report 2023: Pg 4, 43, 51, 53, 55, 89, 87 Integrated Report 2023: Pg 29, 33, 35, 84-85, 77
305-2 Energy indirect (Scope 2) GHG emissions	Sustainability Report 2023: Pg 4, 43, 51, 53, 55, 89, 87 Integrated Report 2023: 29, 33, 35, 84-85, 77
305-3 Other indirect (Scope 3) GHG emissions	Sustainability Report 2023: Pg 4, 51, 53, 55, 89, 87 Integrated Report 2023: Pg 77, 85, 84-85
305-4 GHG emissions intensity	Intensity indicators are disclosed in the report, with calculations to be included in subsequent reports
305-5 Reduction of GHG emissions	Sustainability Report 2023: Pg 4, 43, 51- 53, 55, 89, 87 Integrated Report 2023: Pg 11, 29, 77, 85
305-6 Emissions of ozone-depleting substances (ODS)	AECI has been monitoring these substances for an extended period of time. Details will be included in subsequent reports
305-7 Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	AECI has been monitoring these emissions for an extended period of time. Details will be included in subsequent reports
GRI 306: Waste 2020	
306-1 Waste generation and significant waste-related impacts	Sustainability Report 2023: 4, 43, 48- 50 Integrated Report 2023: Pg 29, 77, 84-85
306-2 Management of significant waste-related impacts	Sustainability Report 2023: 4, 43, 48- 50 Integrated Report 2023: Pg 29, 77, 84-85
306-3 Waste generated	Sustainability Report 2023: 4, 43, 48- 50, 87 Integrated Report 2023: Pg 29, 77, 84-85

GRI Content Index



Recommended Disclosure	Location
GRI 306: Waste 2020	
306-4 Waste diverted from disposal	Sustainability Report 2023: 4, 43, 48- 50, 87 Integrated Report 2023: Pg 29, 77, 84-85
306-5 Waste directed to disposal	Sustainability Report 2023: 4, 43, 48- 50 , 87 Integrated Report 2023: Pg 29, 77, 84-85
GRI 308: Supplier Environmental Assessment 2016	
308-1 New suppliers that were screened using environmental criteria	To be addressed as part of the long-term sustainability strategy
308-2 Negative environmental impacts in the supply chain and actions taken	To be addressed as part of the long-term sustainability strategy
GRI 401: Employment 2016	
401-1 New employee hires and employee turnover	Sustainability Report 2023: Pg 73
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Remuneration: Pg 12, 20-21
401-3 Parental leave	Integrated Report 2023:
GRI 402: Labor/Management Relations 2016	
402-1 Minimum notice periods regarding operational changes	Implemented as required according to company policies and applicable legislation
GRI 403: Occupational Health and Safety 2018	
403-1 Occupational health and safety management system	Sustainability Report 2023: Pg 5
403-2 Hazard identification, risk assessment, and incident investigation	Sustainability Report 2023: Pg 33, 41, 24 Integrated Report 2023: Pg 38- 41, 65
403-3 Occupational health services	Sustainability Report 2023: To be addressed in subsequent reports Governance Report 2023: Integrated Report 2023:

GRI Content Index



Recommended Disclosure	Location
GRI 403: Occupational Health and Safety 2018	
403-4 Worker participation, consultation, and communication on occupational health and safety	Sustainability Report 2023: To be addressed in subsequent reports Integrated Report 2023:
403-5 Worker training on occupational health and safety	Sustainability Report 2023: To be addressed in subsequent reports Integrated Report 2023:
403-6 Promotion of worker health	Sustainability Report 2023: Pg 42 Integrated Report 2023:
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	AECI has operational control of all its businesses
403-8 Workers covered by an occupational health and safety management system	All employees are covered by an OHS management system
403-9 Work-related injuries	Sustainability Report 2023: Pg 4, 20, 41 Integrated Report 2023: pg 21,35,72, 77,84
403-10 Work-related ill health	Sustainability Report 2023: Pg 4, 42, 88 Integrated Report 2023: Pg 35,77
GRI 404: Training and Education 2016	
404-1 Average hours of training per year per employee	Sustainability Report 2023:
404-2 Programs for upgrading employee skills and transition assistance programs	Sustainability Report 2023: Pg 68 Integrated Report 2023: Pg 81
404-3 Percentage of employees receiving regular performance and career development reviews	Sustainability Report 2023:
GRI 405: Diversity and Equal Opportunity 2016	
405-1 Diversity of governance bodies and employees	Sustainability Report 2023: Pg 70 Governance Report 2023: Pg 15 Integrated Report 2023: Pg 57
405-2 Ratio of basic salary and remuneration of women to men	Remuneration Report 2023: Pg 10

GRI Content Index



Recommended Disclosure	Location
GRI 406: Non-discrimination 2016	
406-1 Incidents of discrimination and corrective actions taken	None reported
GRI 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	Sustainability Report 2023: Pg 64
GRI 408: Child Labor 2016	
408-1 Operations and suppliers at significant risk for incidents of child labour	None
GRI 409: Forced or Compulsory Labor 2016	
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	None
GRI 410: Security Practices 2016	
410-1 Security personnel trained in human rights policies or procedures	None
GRI 411: Rights of Indigenous Peoples 2016	
411-1 Incidents of violations involving rights of indigenous peoples	None
GRI 413: Local Communities 2016	
413-1 Operations with local community engagement, impact assessments, and development programs	Sustainability Report 2023: Pg 74 - 86 Integrated Report 2023: Pg 76 -83
413-2 Operations with significant actual and potential negative impacts on local communities	Sustainability Report 2023: Pg 74 - 86
GRI 414: Supplier Social Assessment 2016	
414-1 New suppliers that were screened using social criteria	To be addressed as part of the long-term sustainability strategy
414-2 Negative social impacts in the supply chain and actions taken	To be addressed as part of the long-term sustainability strategy

GRI Content Index



Recommended Disclosure	Location
GRI 415: Public Policy 2016	
415-1 Political contributions	AECI has not made any political contributions. AECI is politically agnostic. Donations to political parties are prohibited in all geographical operations
GRI 416: Customer Health and Safety 2016	
416-1 Assessment of the health and safety impacts of product and service categories	None
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	None
GRI 417: Marketing and Labelling 2016	
417-1 Requirements for product and service information and labelling	Sustainability Report 2023: To be addressed in subsequent reports
417-2 Incidents of non-compliance concerning product and service information and labelling	None
417-3 Incidents of non-compliance concerning marketing communications	None
GRI 418: Customer Privacy 2016	
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Governance Report 2023: None