

2015		Tongaat Hulett		Integrated Annual Report	
Global Reporting Initiative (GRI) G3 Content Assessment					
OK = No concerns; OI = Opportunity for improvement; NC = Not Covered					
STANDARD DISCLOSURES PART I: Profile Disclosures					
1. Strategy and Analysis					
Profile Disclosure	Description	Reference	Section	Comments	A
1.1	Statement from the most senior decision-maker of the organization	12	Chairman's statement	No concerns.	OK
1.2	Description of key impacts, risks, and opportunities.	2; 4; 6; 8 - 11; 12 - 13; 14 - 34	At a glance; Investment Case; Business Model; Tongaat Hulett Profile; Chief Executive's Review	No concerns.	OK
2. Organizational Profile					
Profile Disclosure	Description	Reference	Section	Comments	
2.1	Name of the organization.	FC	FC	No concerns.	OK
2.2	Primary brands, products, and/or services.	2; 8 - 11; 47	At a glance; Tongaat Hulett Profile; Brands	No concerns.	OK
2.3	Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures	2; 3;7	At a glance; Salient financial features, Geographical footprint	No concerns	OK
2.4	Location of organization's headquarters.	125	Corporate information	No concerns.	OK
2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report	2, 7	At a glance; Geographic footprint	No concerns. Tongaat operates in six countries.	OK
2.6	Nature of ownership and legal form.	8 - 11	Tongaat Hulett Profile	No concerns. Nature of ownership and listings are identified.	OK
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries).	8 - 11	Tongaat Hulett Profile	No concerns. Sectors served as well as markets focused on are listed clearly.	OK
2.8	Scale of the reporting organization.	3; 7	Salient financial features of 2014/15; Geographical	No concerns.	OK
2.9	Significant changes during the reporting period regarding size, structure, or ownership.	8;	Tongaat Hulett Profile;	No concerns. No such significant changes occurred.	OK
2.1	Awards received in the reporting period.	17	Ask Afrika Iconic brands	No concerns. Could be improved.	OK
3. Report Parameters					
Profile Disclosure	Description	Reference	Section	Comments	
3.1	Reporting period (e.g., fiscal/calendar year) for information provided.	iFC	About this report	No concerns. Twelve months ending 31 March 2015	OK
3.2	Date of most recent previous report (if any).	78	Segment Analysis	Opportunity for improvement. Tongaat identifies its previous year-end without explicitly stating the date of its most recent previous report	OI
3.3	Reporting cycle (annual, biennial, etc.)	iFC	About this report	No concerns. Tongaat is on an annual reporting cycle.	OK
3.4	Contact point for questions regarding the report or its contents.	iFC	Request for feedback.	No concerns.	OK
3.5	Process for defining report content.	iFC	About this report	No concerns. Frameworks and standards used are identified.	OK
3.6	Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers). See GRI Boundary Protocol for further guidance.	95	Basis of consolidation	Opportunity for improvement. The boundary of report content with respect to financial information is vaguely identified. The disclosure does not take into account non-financial disclosures	OI
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope).	N/A	N/A	Opportunity for improvement. No explicit statement indicating that such limitations existed, but as there have been no changes from last year's report, which had no such limitations, it is implied	OI
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 organizations.	91	Basis of consolidation	Opportunity for improvement. The basis for reporting financial information of joint ventures, subsidiaries, and operations is identified. The disclosure does not take into account non-financial disclosures.	OI
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.	iFC	Materiality process	Opportunity for improvement. The disclosure is vague on the actual data measurement techniques and bases for calculations used. It does however identify the frameworks and guidelines used to determine report content, which would include certain data measurement techniques.	OI
3.1	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).	N/A	N/A	Opportunity for improvement	NC
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report	N/A	N/A	Opportunity for improvement	NC

3.12	Table identifying the location of the Standard Disclosures in the report.	iFC	GRI Index	No concerns.	OK
3.13	Policy and current practice with regard to seeking external assurance for the report.	iFC; 51	Assurance and approval; Sustainability and governance reporting	No concerns.	OK
4. Governance, Commitments, and Engagement					
Profile Disclosure	Description	Reference	Section	Comments	
4.1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight.	54 - 64	Corporate governance	No concerns.	OK
4.2	Indicate whether the Chair of the highest governance body is also an executive officer.	52	Directorate	No concerns. Chairman CB Sibisi is a non-executive chairman.	OK
4.3	For organizations that have a unitary board structure, state the number of members of the highest governance body that are independent and/or non-executive members.	52; 53	Directorate; Board composition	No concerns.	OK
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body.	41 - 42	Stakeholder engagement	No concerns.	OK
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements) and the organization's performance (including social and environmental	65 - 76	Remuneration philosophy and policy	No concerns.	OK
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided.	54 - 64;	Board composition; Board induction and development; Related party transactions	No concerns.	OK
4.7	Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics.	55	Board induction and development	No concerns	OK
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.	60, 63	Code of business conduct and ethics	No concerns. Tongaat has a Corporate Governance Manual, a Code of Business Conduct and Ethics and terms of reference for each Board committee.	OK
4.9	Procedures of the highest governance body for overseeing the organization'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.	54 - 64	Corporate governance	No concerns. Tongaat identifies its board self-evaluation process as well as the roles and responsibilities of each Board committee. These disclosures cover the procedures Tongaat's Board uses to identify and manage economic, environmental and social performance.	OK
4.1	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance.	54, 56	Corporate governance; Board evaluation	No concerns.	OK
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organization.	45; 61 - 63	Food safety; Risk management process	No concerns.	OK
4.12	Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses.	17; 27	External recognition; Social sustainability and innovation	No concerns. The business participates in various sustainability initiatives such as the CDP, JSE SRI index etc	OK
4.13	Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues; or * Views membership as strategic.	27, 48	Natural capital	No concerns. Member of the UNGC.	OK
4.14	List of stakeholder groups engaged by the organization.	41, 42	Stakeholder engagement	No concerns.	OK
4.15	Basis for identification and selection of stakeholders with whom to engage	42	Stakeholder engagement	No concerns.	OK
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group.	42	Stakeholder engagement	No concerns.	OK
4.17	Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting.	42	Stakeholder engagement	No concerns	OK
STANDARD DISCLOSURES PART II: Disclosures on Management Approach (DMAs)					

G3 DMA	Description	Reference	Section	Comments	
DMA EC	Disclosure on Management Approach EC	3; 4; 14 - 34	Salient financial features of 2014/15; Investment case; Socio-economic positioning; Chief executive's review	No concerns. The disclosure includes information on targeted or potential markets, strategies to minimise cost and increase production as well as some information on Tongaat's indirect economic impacts.	OK
DMA EN	Disclosure on Management Approach EN	48 - 51	Natural capital	No concerns. Tongaat outlines its approach to biodiversity, emissions and air quality, waste management, and water and energy consumption.	OK
DMA LA	Disclosure on Management Approach LA	14 - 34; 36 - 40; 45 - 46	Chief executive's review; Transformation; Safety, Health and Environment (SHE); Health; Human capital	No concerns.	OK
DMA HR	Disclosure on Management Approach HR	39	Industrial relations	No concerns.	OK
DMA SO	Disclosure on Management Approach SO	36 - 43; 57 - 58	Stakeholder engagement; Industrial relations; Anti-bribery and corruption; Audit and compliance committee	No concerns. The disclosure covers forced and child labour, freedom of association, public policy participation and compliance.	OK
DMA PR	Disclosure on Management Approach PR	45; 47	Food safety; Product responsibility; Third party certifications	Opportunity for improvement. More information could be given on practices pertaining to customer satisfaction.	OI
STANDARD DISCLOSURES PART III: Performance Indicators					
Economic					
Performance Indicator	Description	Reference	Section	Comments	
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.	24 - 25; 78; 86 - 95	Socio-economic positioning; Segmental analysis; Annual financial statements	No concerns.	OK
EC2	Financial implications and other risks and opportunities for the organization's activities due to climate change.	10; 48	Renewable energy; Climate change	Opportunity for improvement. Tongaat could provide more quantitative data/estimates on the financial implications of climate change. An example would be the estimated profit from selling renewable energy.	OI
EC3	Coverage of the organization's defined benefit plan obligations.	93; 116 - 119	Employee benefits; Retirement benefits	No concerns.	OK
EC4	Significant financial assistance received from government.	N/A	N/A	This indicator was not covered in the report.	NC
EC5	Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation.	N/A	N/A	This indicator was not covered in the report.	NC
EC6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.	43 - 44	Supply chain; Preferential Procurement	No concerns.	OK
EC7	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.	37	Employee diversity	No concerns.	OK
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.	24	Socio-economic positioning	No concerns.	OK
EC9	Understanding and describing significant indirect economic impacts, including the extent of impacts.	24	Socio-economic positioning	No concerns.	OK
Environmental					
Performance Indicator	Description	Reference	Section	Comments	
EN1	Materials used by weight or volume.	49; 50	Energy and Waste Management	No concerns.	OK
EN2	Percentage of materials used that are recycled input materials.	N/A	N/A	This indicator was not covered in the report.	NC
EN3	Direct energy consumption by primary energy source.	49	Energy	No concerns. Coal, wood, gas, petrol, and diesel consumed.	OK
EN4	Indirect energy consumption by primary source.	49	Energy	No concerns. Electricity purchased.	OK
EN5	Energy saved due to conservation and efficiency improvements.	49	Air quality	No concerns.	OK
EN6	Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	49	Renewable energy	No concerns. The amount of energy generated from bagasse is disclosed.	OK
EN7	Initiatives to reduce indirect energy consumption and reductions achieved.	N/A	N/A	This indicator was not covered in the report.	NC
EN8	Total water withdrawal by source.	50	Water resource management	No concerns	OK
EN9	Water sources significantly affected by withdrawal of water.	50	Water resource management	This indicator was not covered in the report.	OI
EN10	Percentage and total volume of water recycled and reused.	50	Water resource management	Opportunity for improvement. The total volume of water extracted during the processing of sugarcane is stated, but it is not reported as a percentage of overall	OI

EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	50	Biodiversity and land management	Opportunity for improvement. Tongaat states that its operations have impacts on biodiversity, implying it operates in such areas, without explicitly identifying any.	OI
EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	50	Biodiversity and land management	Opportunity for improvement. Tongaat asserts that its operations have impacts on areas of biodiversity without identifying any of these impacts.	OI
EN13	Habitats protected or restored.	50	Biodiversity and land management	Opportunity for improvement. Tongaat identifies land rehabilitated for agriculture. Ideally a response to this indicator would list habitats protected or restored as habitats, and not for usage by the company	OI
EN14	Strategies, current actions, and future plans for managing impacts on biodiversity.	N/A	N/A	This indicator was not covered in the report.	NC
EN15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	N/A	N/A	This indicator was not covered in the report.	NC
EN16	Total direct and indirect greenhouse gas emissions by weight.	49	Carbon footprint	No concerns. Scope 1 and 2 emissions identified.	OK
EN17	Other relevant indirect greenhouse gas emissions by weight.	49	Carbon footprint	No concerns. Scope 3 emissions identified.	OK
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved.	49	Air quality	Opportunity for improvement.	OI
EN19	Emissions of ozone-depleting substances by weight.	N/A	N/A	This indicator was not covered in the report.	NC
EN20	NOx, SOx, and other significant air emissions by type and weight.	49	Air quality	No concern	OK
EN21	Total water discharge by quality and destination.	50	Effluent	This indicator was not covered in the report. Tongaat discusses effluent qualitatively but includes no quantitative data.	NC
EN22	Total weight of waste by type and disposal method.	50	Waste management	Opportunity for improvement. Disposal methods should be identified clearly for waste not recycled. Was scrap metal waste recycled or disposed of?	OI
EN23	Total number and volume of significant spills.	51	Environmental compliance	Opportunity for improvement. Tongaat reports there was an overflow of effluent at the Maidstone Mill but does not identify the volume of the spill.	OI
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.	50	Waste management	No concern.	OK
EN25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	50	Biodiversity and land management	No concern	OK
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.	N/A	N/A	This indicator was not covered in the report.	NC
EN27	Percentage of products sold and their packaging materials that are reclaimed by category.	N/A	N/A	This indicator was not covered in the report.	NC
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	51	Environmental compliance	Opportunity for improvement. Tongaat asserts that there were no incidents or non-monetary sanctions but does not disclose the value of the fine issued by the DEA. The report references Tongaat's home webpage for further information. A direct link should be given.	OI
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	N/A	N/A	This indicator was not covered in the report.	NC
EN30	Total environmental protection expenditures and investments by type.	N/A	N/A	This indicator was not covered in the report.	NC
Social: Labour Practices and Decent Work					
Performance Indicator	Description	Reference	Section	Comments	
LA1	Total workforce by employment type, employment contract, and region.	36	Employee base	No concern	OK
LA2	Total number and rate of employee turnover by age group, gender, and region.	N/A	N/A	This indicator was not covered in the report.	NC
LA3	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations.	N/A	N/A	This indicator was not covered in the report.	NC
LA4	Percentage of employees covered by collective bargaining agreements.	39	Freedom of association and collective bargaining	No concerns.	OK

LA5	Minimum notice period's regarding significant operational changes, including whether it is specified in collective agreements.	N/A	N/A	This indicator was not covered in the report.	NC
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.	45 - 46	Health	Opportunity for improvement	OI
LA7	Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region.	45 - 46	Sustainability indicators; Safety, Health & Environment (SHE); Health	Opportunity for improvement. The disclosure does not include information on occupational diseases and absenteeism.	OI
LA8	Education, training, counselling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.	45 - 46	Health	No concerns.	OK
LA9	Health and safety topics covered in formal agreements with trade unions.	N/A	N/A	This indicator was not covered in the report.	NC
LA10	Average hours of training per year per employee by employee category.	N/A	N/A	This indicator was not covered in the report. Tongaat discloses the number of employees trained and the number of training days but does not disclose the average number of training hours per employee trained.	NC
LA11	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	37	Employee training & development;	Opportunity for improvement. There is no mention of programmes geared towards assisting employees in managing career endings.	OI
LA12	Percentage of employees receiving regular performance and career development reviews.	38	Programs categories	Opportunity for improvement	OK
LA13	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity.	52; 53; 56	Persons with disabilities; Employee Diversity; Directorate	Opportunity for improvement. The age of directors is stated but their minority group membership can only be assumed from pictures and brief biographies.	OI
LA14	Ratio of basic salary of men to women by employee category.	N/A	N/A	This indicator was not covered in the report.	NC
Social: Human Rights					
Performance Indicator	Description	Reference	Section	Comments	
HR1	Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening.	N/A	N/A	This indicator was not covered in the report.	NC
HR2	Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken.	N/A	N/A	This indicator was not covered in the report.	NC
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.	N/A	N/A	This indicator was not covered in the report.	NC
HR4	Total number of incidents of discrimination and actions taken.	N/A	N/A	This indicator was not covered in the report.	NC
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.	39	Freedom of association and collective bargaining	No concerns. Tongaat asserts that all employees have the right to freedom of association.	OK
HR6	Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour.	39	Child labour, forced and compulsory labour	No concerns. Tongaat asserts that it does not make use of child labour.	OK
HR7	Operations identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour.	39	Child labour, forced and compulsory labour	No concerns. Tongaat asserts that it does not make use of forced or compulsory labour.	OK
HR8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.	N/A	N/A	This indicator was not covered in the report.	NC
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken.	N/A	N/A	This indicator was not covered in the report.	NC
Social: Society					
Performance Indicator	Description	Reference	Section	Comments	
SO1	Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting.	4; 24	Investment case, Socio-economic positioning	No concerns	OK

SO2	Percentage and total number of business units analysed for risks related to corruption.	40	Anti-bribery and corruption	Opportunity for improvement	OI
SO3	Percentage of employees trained in organization's anti-corruption policies and procedures.	N/A	N/A	This indicator was not covered in the report.	NC
SO4	Actions taken in response to incidents of corruption.	40	Anti-bribery and corruption	No concerns. Tongaat states the actions it takes when employees do not comply with the company's Code of Ethics, inclusive of rules on corrupt behaviour.	OK
SO5	Public policy positions and participation in public policy development and lobbying.	41 -42	Stakeholder engagement	Opportunity for improvement. More detail could be given on the positions take in in public policy development.	OI
SO6	Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country	N/A	N/A	This indicator was not covered in the report.	NC
SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes.	57 - 59	Audit and compliance committee	No concerns. Tongaat asserts that no material infractions have come to management's attention during the period under review that indicate non-compliance with pertinent legislation and codes of good practice.	OK
SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	57 - 59	Audit and compliance committee	No concerns. Tongaat asserts that no material infractions have come to management's attention during the period under review that indicate non-compliance with pertinent legislation and codes of good practice.	NC

Social: Product Responsibility

Performance Indicator	Description	Reference	Section	Comments	
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.	47	Product responsibility	Opportunity for improvement. Tongaat asserts that it maintains certain standards with respect to the health and safety impacts of its products but does not state the stages at which these impacts are assessed or the percentage of products that undergo such assessment.	OI
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.	57 - 59	Audit and compliance committee	No concerns. Tongaat asserts that no material infractions have come to management's attention during the period under review that indicate non-compliance with pertinent legislation and codes of good practice	OK
PR3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	N/A	N/A	This indicator was not covered in the report.	NC
PR4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes.	57 - 59	Audit and compliance committee	No concerns. Tongaat asserts that no material infractions have come to management's attention during the period under review that indicate non-compliance with pertinent legislation and codes of good practice.	OK
PR5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.	N/A	N/A	This indicator was not covered in the report.	NC
PR6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.	N/A	N/A	This indicator was not covered in the report.	NC
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.	57 - 59	Audit and compliance committee	No concerns. Tongaat asserts that no material infractions have come to management's attention during the period under review that indicate non-compliance with pertinent legislation and codes of good practice.	OK
PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	N/A	N/A	This indicator was not covered in the report.	NC
PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	57 - 59	Audit and compliance committee	No concerns. Tongaat asserts that no material infractions have come to management's attention during the period under review that indicate non-compliance with pertinent legislation and codes of good practice.	OK

QUALITATIVE CHECKLIST

Does the report state what the company does?	Yes.
Have the scope & boundaries been outlined?	Yes.
Does the report explain the materiality process and identify what is and is not material	Yes.
Is the report based on a clearly defined theme (such as the most material issues)	Partially. Tongaat's report content is guided by the six capital models but a recurring theme is not present. Material issues and the process for determining materiality should be
Has the reporting company sought meaningful assurance?	Yes. Tongaat has a combined assurance model and has sought independent third party assurance on sustainability information from ERM.
Has a 'Combined Assurance Map' been established?	Yes. AFS - Deloitte; Internal Controls - KPMG; Sustainability - ERM
Has stakeholder engagement been consolidated into a meaningful summary?	Partially. The disclosure on stakeholder engagement could be more detailed with respect to the frequency of engagement approaches and the key issues and concerns raised by

Against the GRI Guidelines has the report included all that is relevant/reasonably expected?	Partially. Tongaat should improve its disclosures covering its reporting framework and report parameters. The scope and boundary are very loosely outlined, and do not clearly
Have the Chairman, CEO and CFO incorporated the rest of the report in their reviews?	Partially. A statement from the CFO was not present but both the Chairman and CEO incorporate social, environmental and economic performance into their reviews.
Does the design match the brand and tell a story?	Yes. Tongaat's report design matches its brand. The pictures used provide context around Tongaat's operations.
Are hard copies available?	Yes.
Are web-references specific and do they work?	Partially. Web references are provided although some are just to www.tonga.com and should be specific.
Have social and environmental issues been integrated into the report?	Yes.
Does data tell the story (is it explained and is there historical and comparable data)?	Yes. Historical and comparable data is used to support qualitative assertions and Tongaat uses its data to tell its story for the reporting period.
Does the report tell the company's story or just tick the boxes?	Yes. Tongaat focuses on GRI indicators that are material to it and fit in with the rest of the report.
Neutrality - are both positives and negatives reported?	Partial. The report seems to have an abundance of positives.
GRI application level - has this been stated and has this been met? If not, what indicators are missing?	Yes.