

2017 GRI CONTENT INDEX

We report against the Global Reporting Initiative (GRI) G4 Sustainability Reporting Guidelines, at a core application level.

Key:

IR = 2017 Integrated Report

BPR = online 2017 full business platform reviews

AFS = annual financial statements

SR = online 2017 sustainability disclosure

Yellow indicators = core general standard indicators

	INDICATORS		DISCLOSURE AND PAGE NUMBERS IN THE SR ONLINE, IR AND ONLINE BPRS	ASSURANCE	EXPLANATORY NOTES
GENERAL STANDARDS INDICATORS					
Strategy and analysis	G4-1	Statement from the most senior decision-maker of the organisation	IR: 26-31 (chairman's statement) and 34-41 (Group chief executive's and financial director's report)		
	G4-2	Key impacts, risks, and opportunities	IR: 06 (the <i>New Strategic Future</i>), 08 (frameworks for value creation), 12 (strategic performance), 34 (Group chief executive's and financial director's report), 64 (risk management report) BPR: all platform reviews		
Organisational profile	G4-3	Name of the organisation	Murray & Roberts Holdings Limited		
	G4-4	Primary brands, products, and services	IR: 06 (the <i>New Strategic Future</i>), 44 (summarised platform reviews) BPR: all platform reviews		
	G4-5	Location of the organisation's headquarters	IR: 119 (administration and corporate office)		
	G4-6	Number of countries of operation	IR: 06 (the <i>New Strategic Future</i>), 44 (summarised platform reviews), 119 (Murray & Roberts international offices) BPR: all platform reviews		
	G4-7	Nature of ownership and legal form	IR: 116 (analysis of shareholders)		
	G4-8	Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries)	IR: 06 (the <i>New Strategic Future</i>), 44 (summarised platform reviews) BPR: all platform reviews		

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	INDICATORS	DISCLOSURE AND PAGE NUMBERS IN THE SR ONLINE, IR AND ONLINE BPRS	ASSURANCE	EXPLANATORY NOTES	
GENERAL STANDARDS INDICATORS					
Organisational profile continued	G4-9	Scale of the organisation (including number of operations, net sales/revenues, total capitalisation and quantity of products or services provided)	IR: 12 (performance in the year), 94 (summarised consolidated AFS), 119 (Murray & Roberts international offices) BPR: all platform reviews		
	G4-10	Total number of employees by: a. Employment contract and gender b. Employment type and gender c. Employees and supervised workers and gender d. Region and gender e. Reliance on self-employed workers or contractors f. Seasonal or other variations in employee numbers	SR online: social performance (our employees and transformation and local economic development) report	BBBEE verification: employment equity	Permanent employees and employees on a limited duration contract are reported by occupational level, gender and race for the workforce based in South Africa which makes up 75% of the total workforce. The number of individuals employed through third party contractors are reported on as a number and not by gender or level. There are no material seasonal variations in employee numbers
	G4-11	Percentage of total employees covered by collective bargaining agreements	Around 96% of our South African workforce is covered by a bargaining agreement or trade union membership (2016: 56%). SR online: social performance report (employees and transformation and local economic development sections)		With the sale of Infrastructure & Building platform, the percentage of collective bargaining has increased
	G4-12	Description of the organisation's supply chain	There were no major changes in the location of suppliers or the structure of the supply chain SR online: social performance report (transformation and local economic development section)		
	G4-13	Significant changes during the reporting period regarding the organisation's size, structure, ownership or supply chain	There were no significant changes during the reporting period regarding the organisation's size, structure and ownership		The sale of the Infrastructure & Building platform was reported in 2016
	G4-14	Precautionary approach or principle	SR online: Group Sustainability Framework		

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GENERAL STANDARDS INDICATORS					
Organisational profile continued	G4-15	Externally developed economic, environmental and social charters, principles, or other initiatives	<p>SR online: social performance (safety, health and wellness; broad-based black economic empowerment), environmental performance (carbon footprint and environmental performance indicators) and ethical performance (fraud, corruption, anti-competitive behaviour and unfair business practices) reports</p> <p>BPR: Underground Mining, Power & Water</p> <p>CDP submission: (www.cdp.net)</p>	BBBEE verification	<ul style="list-style-type: none"> ■ Companies have implemented ISO 14001, ISO 9001 and OHSAS 18001 ■ Department of Trade and Industry's amended BBBEE Codes of Good Practice in South Africa ■ United Nations (UN) Global Compact ■ Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises ■ Business Leadership South Africa's Code of Good Corporate Citizenship ■ Carbon and water disclosure projects
	G4-16	Memberships of associations	<p>SR online: ethical performance (fraud, corruption, anti-competitive behaviour and unfair business practices) report</p> <p>CDP submission: www.cdp.net</p>		
Identified material aspects and boundaries	G4-17	Entities included in financial statements and the sustainable development report	<p>IR: IFC (about this report)</p> <p>SR online: purpose and scope</p>		
	G4-18	Process for defining the report boundaries and content	<p>SR online: purpose and scope</p>		
	G4-19 to G4-21	Imperial's material issues and the boundary within the organisation, as well as outside the organisation	<p>IR: 14 (material issues)</p> <p>SR online: purpose and scope</p>		
	G4-22	Restatements of information	Clearly noted throughout all reports		
	G4-23	Significant changes from previous reporting in terms of scope and boundaries	<p>IR: IFC (about this report)</p>		

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	INDICATORS	DISCLOSURE AND PAGE NUMBERS IN THE SR ONLINE, IR AND ONLINE BPRS	ASSURANCE	EXPLANATORY NOTES	
GENERAL STANDARDS INDICATORS					
Stakeholder engagement	G4-24 to G4-27 <ul style="list-style-type: none"> ■ Stakeholder groups ■ Basis for selection of stakeholders with whom to engage ■ Approach to stakeholder engagement and whether engagement took place specific to the reporting preparation process ■ Key topics and concerns raised through stakeholder engagement, and the organisation's response 	SR online: purpose and scope SR online: stakeholder engagement		Stakeholder engagement is undertaken on an ongoing basis and not specifically as part of the report preparation process. Both the IR and SR respond to the key topics and concerns raised by the organisation's stakeholders	
Report profile	G4-28	Reporting period	30 June 2017		
	G4-29	Date of most recent previous report	30 June 2016		
	G4-30	Reporting cycle	Annual		
	G4-31	Contact point for questions regarding the report	IR: 117 (administration and corporate office)		
	G4-32	GRI content index	This page		Core option
	G4-33	Assurance report	SR online: assurance opinion		
Governance	G4-34	Governance structure including committees responsible for decision-making on economic, environmental and social impacts	IR: 08 (frameworks for value creation), 32 (Board of directors), 32 (Board committees), online Board committee reports		
	G4-35	Process for delegating authority for economic, environmental and social topics	IR: 32 (Board of directors), 32 (Board committees), 80 (STI performance measures)		
	G4-36	Executive-level position responsible for economic, environmental and social topics	IR: 42 (Group executive)		
	G4-37	Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics	IR: 08 (the Board's key responsibilities) SR online: stakeholder engagement		

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	INDICATORS	DISCLOSURE AND PAGE NUMBERS IN THE SR ONLINE, IR AND ONLINE BPRS	ASSURANCE	EXPLANATORY NOTES	
GENERAL STANDARDS INDICATORS					
Governance	G4-38 to 39	Composition of the board and its committees, and chairman and chief executive officer positions	IR: 32 (Group directorate), 42 (Group executive)	BBBEE verification: Board composition	
	G4-40	Nomination and selection processes for the board and its committees	IR: 61 (selection of directors), online nomination committee report		
	G4-41	Processes for managing conflicts of interest	IR: 63 (conflicts of interest and share dealings)		
	G4-42	Highest governance body's role in setting purpose, values, and strategy related to economic, environmental and social impacts	IR: 61 (the Board's key responsibilities), online social & ethics committee and health & safety committee reports		
	G4-44	Processes for evaluation of the highest governance body's performance with respect to governance of economic, environmental and social topics	IR: 63 (Board and committee effectiveness), online social & ethics committee and health & safety committee reports		
	G4-45 to 47	The board's role in risk management and its role in reviewing the effectiveness of the organisation's risk management processes for economic, environmental and social topics, as well as the frequency of review	IR: 61 (the Board's key responsibilities), online risk management committee, social & ethics committee and health & safety committee reports		
	G4-48	The committee that formally reviews and approves the sustainability report	Online social & ethics committee report		
	G4-51	a. Remuneration policies for the board and senior executives. b. Performance criteria in the remuneration policy that relate to economic, environmental and social objectives	IR: 72 (remuneration report)		
	G4-52	Process for determining remuneration	IR: 72 (remuneration report)		
Ethics and integrity	G4-56	Description of the organisation's values, principles, standards and norms of behaviour	SR online: ethical performance		
	G4-58	Internal and external mechanisms for reporting concerns about ethical and lawful behaviour	SR online: ethical performance		

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	INDICATORS		DISCLOSURE AND PAGE NUMBERS IN THE SR ONLINE, IR AND ONLINE BPRS	ASSURANCE	EXPLANATORY NOTES
SPECIFIC STANDARDS INDICATORS					
GROUP-LEVEL MATERIAL ISSUE: Competitive differentiation					
Occupational health and safety	G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender	IR: 13 (performance in the year) BPR: all platform reviews SR online: social performance (safety, health and wellness) report	<ul style="list-style-type: none"> ■ Number of fatalities ■ Lost-time injury frequency rate ■ Fatal injury frequency rate 	
	G4-LA7	Workers with high incidence or high risk of diseases related to their occupation	SR online: social performance (safety, health and wellness) report		
Products and services	G4-EN27	Extent of impact mitigation of environmental impacts of products and services	SR online: environmental performance (carbon footprint) report		
GROUP-LEVEL MATERIAL ISSUE: Local relevance					
Market presence	G4-EC6	Proportion of senior management hired from the local community at significant locations of operation	SR online: social performance (local economic development) report	BBBEE verification: employment equity	With 75% of our employees based in South Africa, this is considered our most significant operation
Indirect economic impact	G4-EC7	Development and impact of infrastructure investments and services supported	SR online: economic performance report		The nature of our business facilitates the construction of infrastructure which contributes to the sustainable growth of the economies in which we operate. These projects are commercial engagements
	G4-EC8	Significant indirect economic impacts, including the extent of impacts	SR online: social performance (transformation and local economic development; community development) report	BBBEE verification: <ul style="list-style-type: none"> ■ Corporate social investment in community programmes (Rm) ■ Letsema broad-based community commitments (Rm) 	
Procurement practices	G4-EC9	Percentage of the procurement budget used for significant locations of operation spent on suppliers local to that operation	SR online: social performance (social performance indicators; transformation and local economic development) report	BBBEE verification: enterprise and supplier development	

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SPECIFIC STANDARDS INDICATORS				
GROUP-LEVEL MATERIAL ISSUE: Local relevance				
Employment	G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender and region	In South Africa, employee appointments are well documented and measured for employment equity purposes. Turnover data is available by race, gender and level. Total turnover is 26% however only 3.6% is termination by resignation. Most of the turnover was due to end-of-project termination, transfer of contract and some retrenchments	In future we will report on appointments and terminations in more detail
Labour/ management relations	G4-LA4	Minimum notice periods regarding operational changes, including whether these are specified in collective agreements	In South Africa, where the bulk of our unionised employees are located, the minimum notice period in terms of the country's Labour Relations Act, 66 of 1995 is four weeks for employees who have been employed for more than one year. We are fully compliant with this legislative requirement	
Training and education	G4-LA10	Programmes for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	SR online: social performance (our employees) report BPR: all platform reviews	BBBEE verification: <ul style="list-style-type: none"> ■ Total number of bursars and percentage of bursars who are black and female ■ Percentage of graduates attending the graduate development program who are black and female ■ Leadership development program attendance and percentage of participants who are black and female
Performance management	G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	All salaried employees are managed via our performance management and development process	Our approach to performance management and succession is discussed in the SR online. SR online: social performance (our employees) report

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SPECIFIC STANDARDS INDICATORS					
GROUP-LEVEL MATERIAL ISSUE: Local relevance					
Diversity and equal opportunity	G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity	IR: 32 (Group directorate), 42 (Group executive) SR online: social performance (transformation and local economic development) report	BBBEE verification: <ul style="list-style-type: none"> ■ Board composition ■ Employment equity 	The age of employees is not disclosed as this is not considered material, however this data is readily available. Diversity data is given for employees in South Africa only, as 75% of the Group's workforce is located in this region
Energy	G4-EN3	Energy consumption within the organisation	SR online: environmental performance (environmental performance indicators; energy usage) report		
Water	G4-EN8	Water sources significantly affected by withdrawal of water	SR online: environmental performance (environmental performance indicators; water usage) report Water Disclosure Project: www.cdp.net		
Carbon emissions	G4-EN15 and 16	Direct and indirect greenhouse gas (GHG) emissions (scopes 1 and 2)	SR online: environmental performance (environmental performance indicators; carbon footprint) report CDP submission: www.cdp.net		
	G4-EN17	Other indirect GHG emissions (scope 3)	CDP submission: www.cdp.net		
Effluents and waste	G4-EN23	Total weight of waste by type and disposal method	SR online: environmental performance (waste management) report		
	G4-EN24	Total number and volume of significant spills	SR online: environmental performance (environmental incidents, fines and litigations) report		
	G4-EN25	Weight of transported, imported, exported, or treated waste deemed hazardous	SR online: environmental performance (waste management) report		
Environmental compliance	G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	SR online: environmental performance (environmental incidents, fines and litigations) report		

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SPECIFIC STANDARDS INDICATORS					
GROUP-LEVEL MATERIAL ISSUE: Local relevance					
Local communities	G4-SO1	Percentage of operations with implemented local community engagement, impact assessments and development programmes	SR online: social performance (community development) report	BBBEE verification: <ul style="list-style-type: none"> ■ Corporate social investment in community programmes (Rm) ■ Letsema broad-based community commitments (Rm) 	
Anti-corruption	G4-SO4	Communication and training on anti-corruption policies and procedures	SR online: ethical performance report		
	G4-SO5	Confirmed incidents of corruption and actions taken	No confirmed incidents of corruption were reported during FY2017		
Anti-competitive behaviour	G4-SO7	Total number of legal actions for anti-competitive behaviour, anti-trust and monopoly practices and their outcomes	No legal actions were pending or completed during FY2017 regarding anti-competitive behaviour		
Non-compliance	G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	No material fines or non-monetary sanctions for non-compliance with laws and regulations were received during FY2017		
Non-discrimination	G4-HR3	Total number of incidents of discrimination and corrective actions taken	SR online: ethical performance (transparency) report		While not reported separately, all complaints relating to discrimination reported through the hotlines are investigated and appropriate action taken in every instance in which unethical behaviour is confirmed

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SPECIFIC STANDARDS INDICATORS				
GROUP-LEVEL MATERIAL ISSUE: Local relevance				
Freedom of association Child labour Force or compulsory labour	G4-HR4 to HR6	Operations and suppliers identified as having significant risk for: <ul style="list-style-type: none"> ■ Violation of the right to exercise freedom of association and collective bargaining and measures taken to support these rights ■ Incidents of child labour and measures taken to contribute to the effective abolition of child labour ■ Incidents of forced or compulsory labour, and measures to contribute to the elimination of all forms of forced or compulsory labour 	We have not identified any operations within the Group where freedom of association or collective bargaining have been found to be at material risk. Similarly, none of our operations have been identified as having a significant risk of child labour, or forced or compulsory labour	Information relating to suppliers is not available
Grievance mechanisms	G4-LA16 G4-SO11 G4-HR12	Number of grievances relating to: <ul style="list-style-type: none"> ■ Labour practices ■ Social impacts ■ Human rights 	SR online: ethical performance (transparency) report	
GROUP-LEVEL MATERIAL ISSUE: Sustainable profitability				
Economic performance	G4-EC1	Direct economic value generated and distributed	SR online: social performance (social performance indicators), economic performance (ownership) reports	<ul style="list-style-type: none"> ■ Statement of total value added (Rm) ■ Cumulative wealth created through the Letsema BBBEE share ownership transaction (Rm)
	G4-EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change	CDP submission: www.cdp.net	
	G4-EC3	Coverage of the organisation's defined benefit plan obligations	IR: 72 (remuneration report)	
	G4-EC4	Financial assistance received from government	SR online: economic performance report	

Disclosures of management approach

The management approaches to all aspects listed in the above table can be found in the 2017 sustainability report online.