



2015 GRI G4 CONTENT INDEX

JULY 1, 2015

Headway Hill, 1258 Lever Road, Midrand, South Africa

Global Reporting Initiative (GRI G4) content index

We report in line with the requirements of the Global Reporting Initiative (GRI). Based on our internal assessment, we believe the 2015 report is compliant with the 'core' option of the G4 Guidelines. DBSA's Internal Audit department have conducted a review of a sample of disclosure items.

| Profile disclosure | Disclosure | Reported | Cross-reference/Direct answer |
|-------------------------------|---|----------|--|
| Strategy and analysis | | | |
| G4-1 | CEO/Chair Statement | Fully | Integrated Annual Report 2015 Refer to pages: 32 to 33 and 62 to 65. |
| G4-2 | Provide a description of key impacts, risks, and opportunities | Fully | Refer to pages 12 to 15 and 22 to 26. |
| Organisational profile | | | |
| G4-3 | Report the name of the organisation | Fully | Development Bank of Southern Africa |
| G4-4 | Report the primary brands, products, and/or services | Fully | Refer to page 10. |
| G4-5 | Report the location of organisation's headquarters | Fully | The DBSA operates from its offices in Midrand, Gauteng, South Africa. Refer to page 179. |
| G4-6 | Countries of operation | Fully | The Bank's mandate cover the whole of Africa was approved during the current financial year. The Bank finances infrastructure projects and stimulates the growth sectors driving the economic development of these nations. Refer to the operational reports pages 68 to 94. |
| G4-7 | Report the nature of ownership and legal form | Fully | Refer to page 39. |
| G4-8 | Report the markets served | Fully | Refer to pages 18 to 19, 28 to 29 and 68 to 94. |
| G4-9 | Report the scale of the organisation | Fully | Refer to pages 12 to 15 and 60 to 61. |
| G4-10 | Workforce scale and split | Fully | Refer to pages 95 and 96. |
| G4-11 | Percentage of total employees covered by collective bargaining agreements | Fully | The DBSA does not have a recognised labour union or collective bargaining agreements. |
| G4-12 | Describe the organisation's supply chain | Fully | The DBSA has a fully functional Supply Chain unit which part of the Finance Division. The DBSA Supply Chain policy finds expression within the provisions of the applicable statutes and regulations i.e. PFMA and Preferential Procurement Regulations. |
| G4-13 | Significant changes to the organisation (size, structure, ownership, etc) | Fully | None |
| G4-14 | Report whether and how the precautionary approach or principle is addressed | Fully | Refer to page 99. |
| G4-15 | List external initiatives signed up | Fully | Refer to pages 99 to 101 (environmental) as well as page 101 (social). |
| G4-16 | List association memberships/participation | Fully | Refer to page 39. |

| Profile disclosure | Disclosure | Reported | Cross-reference/Direct answer |
|---|--|----------|---|
| Identified material aspects and boundaries | | | |
| G4-17 | List all entities included in reporting scope | Fully | None |
| G4-18 | Explain implementation of Principles for Defining Report Content | Fully | Refer to page IFC |
| G4-19 | List material Aspects identified in the process for defining report content | Fully | Refer to page IFC |
| G4-20 | For each material Aspect, report the Aspect Boundary within the organisation | Fully | Refer to page IFC |
| G4-21 | For each material Aspect, report the Aspect Boundary outside the organisation | Fully | Refer to page IFC |
| G4-22 | Report effect of, and reasons for, any restatements of information | Fully | None |
| G4-23 | Report significant changes in the Scope and Aspect Boundaries | Fully | None |
| Stakeholder engagement | | | |
| G4-24 | List stakeholder groups engaged by the organisation | Fully | Refer to page 21 |
| G4-25 | Basis for identification and selection of stakeholders with whom to engage | Fully | Refer to page 20 |
| G4-26 | Report the organisation's approach to stakeholder engagement | Fully | Refer to page 20 and 21 |
| G4-27 | Report key topics and concerns raised and how they have been addressed | Fully | Refer to page 20 and 21 |
| Report profile | | | |
| G4-28 | Reporting period (e.g. fiscal or calendar year) for information provided | Fully | This report relates to the financial year from 1 April 2014 to 31 March 2015. |
| G4-29 | Date of most recent previous report | Fully | 31 March 2014 |
| G4-30 | Reporting cycle (annual, biennial, etc.) | Fully | Annual |
| G4-31 | Provide contact point for questions regarding the report or its contents | Fully | Refer to page (i) |
| G4-32 | Report the 'in accordance' option, content index, external assurance | Fully | Refer to page (i) |
| G4-33 | External assurance policy, practice and scope | Fully | There was no external assurance policy, practice and scope done. DBSA's Internal Audit Department have conducted a review of a sample of disclosure items. Refer to pages IFC and 45 to 46. |
| Governance | | | |
| G4-34 | Report the governance structure of the organisation | Fully | Refer to pages 39 to 49. |
| G4-35 | Process for delegating authority for SHEC from the highest governance body to senior executives and other employees | Fully | Refer to pages 39 to 47. |
| G4-36 | Executive leadership structures around SD | Fully | Refer to pages 28 and 29. |
| G4-37 | Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. | Fully | Refer to page 20 and 21. |

| Profile disclosure | Disclosure | Reported | Cross-reference/Direct answer |
|--------------------|--|----------|---|
| G4-38 | Composition of the highest governance body and its committees | Fully | Refer to pages 34 to 56. |
| G4-39 | Report whether the chair of the highest governance body is also an executive officer. | Fully | The Chairman of the DBSA Board is an Independent Non-executive Director. |
| G4-40 | Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members indicators of diversity | Fully | Refer to pages 42 and 43. |
| G4-41 | Report processes for the highest governance body to ensure conflicts of interest are avoided and managed | Fully | Refer to pages 40 and 41. |
| G4-42 | Report the highest governance bodies' and senior executives' roles in BPs, policies and strategies | Fully | General statement: refer to page 38. Values: refer to page 40. Social (development impact): refer to pages 14 and 15. Environmental and social: refer to pages 99 to 101. Economic: refer to CFO's Reports and Annual Financial Statements. |
| G4-43 | Report the measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental and social topics. | Fully | Refer to pages 41 and 43. |
| G4-44 | Report the processes for evaluation of the Board and steps taken to address findings | Fully | Refer to pages 41 and 43. |
| G4-45 | Report the Board's role in the identification and management of sustainable development issues and the role of external consultation | Fully | Refer to pages 39 to 44. |
| G4-46 | Report the Board's role in reviewing the effectiveness of the organisation's risk management processes for sustainable development | Fully | Refer to page 50 to 52. |
| G4-47 | Report the frequency of the Board's review of sustainable development | Fully | Refer to pages 42 to 43 which discusses the duties of the Board committees and also page IFC. |
| G4-48 | Report the highest committee or position that formally reviews and approves the organisation's for sustainable development report | | Refer to pages 38. |
| G4-49 | Report the process for communicating critical concerns to the highest governance body | | Refer to page 38. |
| G4-51 | Report the remuneration policies for the highest governance body and senior executives for the below types of remuneration | Fully | Refer to page 48 and 49. |

| Profile disclosure | Disclosure | Reported | Cross-reference/Direct answer |
|--|--|----------|---|
| G4-52 | Report the process for determining remuneration. | Fully | Refer to pages 48 and 49. |
| G4-53 | Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable. | Fully | Refer to pages 48 and 49. |
| Ethics and integrity | | | |
| G4-56 | Describe the organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics | Fully | Refer to pages 39 and 40. |
| G4-57 | Report the internal and external mechanisms for seeking advice on ethical and lawful behaviour, and matters related to organizational integrity, such as helplines or advice lines. | Fully | Refer to pages 97 and 98 |
| G4-58 | Report the internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organisational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines | Fully | Refer to page 47. |
| CATEGORY: ECONOMIC | | | |
| Material aspect: economic performance | | | |
| G4-EC3 | Coverage of the organisation's defined benefit plan obligations | Fully | Not applicable. The Bank has implemented a defined contribution plan scheme for employees. |
| G4-EC4 | Report the total monetary value of financial assistance received by the organization from governments during the reporting period | | The Bank received a capital injection of R2.5 billion from National Treasury during the current year as part of the R7.9 billion capital injection by government into the DBSA over the 2013/14 to 2015/16 Medium-Term Expenditure Framework period, as part of the expansion strategy. Refer to page 12. |
| Material Aspect: Market Presence | | | |
| G4-EC5 | When a significant proportion of the workforce is compensated based on wages subject to minimum wage rules, report the ratio of the entry level wage by gender at significant locations of operation to the minimum wage. | Fully | Not applicable. |
| G4-EC6 | Report the percentage of senior management at significant locations of operation that are hired from the local community. | Fully | The DBSA is committed to equal and fair employment opportunities for all. It is equally committed to creating an environment that generates opportunities for advancement, redresses past |

| Profile disclosure | Disclosure | Reported | Cross-reference/Direct answer |
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| | | | imbalances, and improves the conditions of individuals and groups who have been previously disadvantaged on the grounds of race, gender or disability. In promoting organisational policies and practices that are fair and equitable, the DBSA affirms its commitment to complying with the spirit of the Employment Equity Act to the strategic benefit of the Bank. |
| Material Aspect: Indirect economic impacts | | | |
| G4-EC7 | Report the extent of development of significant infrastructure investments and services supported. | Fully | Refer to pages 12 to 16. |
| G4-EC8 | Report examples of the significant identified positive and negative indirect economic impacts the organization has. | Fully | Refer to pages 12 to 16. |
| CATEGORY: ENVIRONMENTAL | | | |
| Material Aspect: Material | | | |
| G4-EN1 | Materials used by weight or volume | Fully | Refer to page 100. |
| G4-EN2 | Percentage of materials used that are recycled input materials | Fully | Refer to page 100. |
| Material Aspect: Energy | | | |
| G4-DMA | Report why the Aspect is material. Report the impacts that make this Aspect material. | Fully | Refer to page 100. |
| G4-EN3 | Direct energy consumption by primary energy source | Fully | Refer to pages 100 and 101. |
| G4-EN4 | Indirect energy consumption by primary source | Partially | The DBSA is committed to reducing its dependency on direct energy sources and incorporating renewable energy sources into the energy requirements of the Bank. Two new buildings are already off-grid and self-sufficient. |
| G4-EN5 | Energy saved due to conservation and efficiency improvements | Fully | Refer to page 100. |
| G4-EN6 | Initiatives to provide energy-efficient or renewable energy-based products and services, and reductions in energy requirements as a result of these initiatives | Fully | Refer to page 100. See also EN4 above. |
| Material Aspect: Water | | | |
| G4-EN8 | Total water withdrawal by source | Fully | Refer to page 100. |
| Material Aspect: Biodiversity | | | |
| G4-EN11 | Report the following information for each operational site owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | Fully | Refer to page 100. |
| G4-EN12 | Report the nature of significant direct and indirect impacts on biodiversity | Fully | Refer to page 100. |
| G4-EN13 | Habitat protected areas or restored | Fully | Areas of the DBSA campus are ecologically |

| Profile disclosure | Disclosure | Reported | Cross-reference/Direct answer |
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| | | | sensitive and are consequently protected. The Bank also strives to minimise the negative environmental impact of the projects and programmes it supports. |
| G4-EN14 | Report the total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization. | Fully | Refer to page 100. |
| Material Aspect: Emissions | | | |
| G4-EN21 | Report the amount of significant air emissions, in kilograms or multiples | Fully | Refer to page 101. |
| Material Aspect: Effluents and Waste | | | |
| G4-EN22 | Report the total volume of planned and unplanned water discharges | Fully | Refer to page 101. |
| G4-EN23 | Total number and volume of significant spills. | Fully | No significant spills occurred. |
| G4-EN24 | Report the total number and total volume of recorded significant spills. | Fully | Refer to page 101. |
| G4-EN26 | Report water bodies and related habitats that are significantly affected by water discharges based on the criteria described in the Compilation section | Fully | Refer to page 101. |
| Material Aspect: Products and Services | | | |
| G4-EN27 | Report quantitatively the extent to which environmental impacts of products and services have been mitigated during the reporting period. | Fully | Refer to page 95. |
| G4-EN28 | Report the percentage of reclaimed products and their packaging materials for each product category. | Fully | Not applicable. |
| Material Aspect: Compliance | | | |
| G4-EN29 | Report significant fines and non-monetary sanctions | Fully | No significant non-compliance with environmental laws and regulations was identified. |
| Material Aspect: Transport | | | |
| G4-EN30 | Report the significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce. Where quantitative data is not provided, report the reason. | Fully | Aside from emissions caused by air travel and business vehicle trips, the Bank recognises the potential for accidents during transportation and therefore encourages and supports safety initiatives in this regard. To mitigate the risks, certain events are covered by insurance policies. |
| CATEGORY: SOCIAL | | | |
| Sub-category: Labour practices and decent work | | | |
| Labour/management relations | | | |
| G4-LA4 | Percentage of employees covered by collective bargaining agreements | Fully | The DBSA does not have a recognised trade union. |
| Occupational health and safety | | | |
| G4-LA5 | Report the level at which each formal joint management-worker health and safety | Fully | Refer to page 98. |

| Profile disclosure | Disclosure | Reported | Cross-reference/Direct answer |
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| | committee typically operates within the organization. | | |
| G4-LA6 | Report types of injury, injury rate (IR), occupational diseases rate (ODR), lost day rate (LDR), absentee rate (AR) and work-related fatalities, for the total workforce (that is, total employees plus supervised workers) | Fully | Refer to page 98. |
| G4-LA7 | Report whether there are workers who are involved in occupational activities who have a high incidence or high risk of specific diseases. | Fully | Refer to page 98. |
| G4-LA8 | Report whether formal agreements (either local or global) with trade unions cover health and safety. | Fully | The DBSA does not have a recognised trade union. |
| Training and education | | | |
| G4-LA10 | Report on the type and scope of programs implemented and assistance provided to upgrade employee skills. | Fully | Refer to pages 97 and 98. |
| G4-LA11 | Report the percentage of total employees by gender and by employee category who received a regular performance and career development review during the reporting period. | Fully | Refer to pages 97 and 98. |
| Diversity and equal opportunity | | | |
| 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 | Partially | Board composition: refer to pages 34 to 37. |
| Equal remuneration for women and men | | | |
| G4-LA13 | Report the ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation. | Partially | Refer to page 97. |
| Labour practices grievance mechanisms | | | |
| G4-LA16 | Report the total number of grievances about labour practices filed through formal grievance mechanisms during the reporting period. | Fully | Refer to pages 47. |
| Sub-category: Human rights | | | |
| Non-discrimination | | | |
| G4-HR3 | Report the total number of incidents of discrimination during the reporting period. | Fully | No incidents of discrimination were reported during the period under review. |
| Freedom of association and collective bargaining | | | |
| G4-HR4 | Report operations and suppliers in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk | Fully | No violations were identified. |
| Child Labour | | | |

| Profile disclosure | Disclosure | Reported | Cross-reference/Direct answer |
|--|---|----------|--|
| G4-HR5 | Report operations and suppliers considered to have significant risk for incidents | Fully | No violations were identified. |
| Forced or compulsory labour | | | |
| G4-HR6 | Report operations and suppliers considered to have significant risk for incidents of forced or compulsory labour | Fully | No violations were identified. |
| Security practices | | | |
| G4-HR7 | Report the percentage of security personnel who have received formal training in the organization's human rights policies or specific procedures and their application to security. | Fully | Not applicable. |
| Indigenous rights | | | |
| G4-HR8 | Report the total number of identified incidents of violations involving the rights of indigenous peoples during the reporting period. | Fully | No violations were identified. |
| Human rights grievance mechanisms | | | |
| G4-HR12 | Report the total number of grievances about human rights impacts filed through formal grievance mechanisms during the reporting period. | Fully | No violations were identified. |
| Sub-category: Society | | | |
| Public Policy | | | |
| G4-SO6 | Total value of financial and in-kind contributions to political parties, politicians and related institutions by country | Fully | In line with the requirements of the DBSA Code of Ethics, no contribution, direct or indirect, will be made to any political candidate or party. |
| Anti-competitive behaviour | | | |
| G4-SO7 | Total number of legal actions for anti-competitive behaviour, anti-trust and monopoly practices and their outcomes | Fully | No legal actions for anti-competitive behaviour, anti-trust and monopoly practices occurred during the year. |
| Compliance | | | |
| G4-SO8 | Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations | Fully | No significant fines were incurred for non-compliance with laws and regulations. |
| Social: Product responsibility | | | |
| Customer health and safety | | | |
| G4-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 | Fully | Not applicable. |
| Product and service labelling | | | |
| G4-PR3 | Report whether the following product and service information is required by the | Fully | Not applicable. |

| Profile disclosure | Disclosure | Reported | Cross-reference/Direct answer |
|---------------------------------|--|----------|---|
| | organization's procedures for product and service information and labelling | | |
| Marketing communications | | | |
| PR6 | Programmes for adherence to laws, standards and voluntary codes related to marketing communications, including advertising, promotion and sponsorship | Fully | All marketing and advertising conform to applicable laws and standards of South Africa. This is ensured through required compliance with principal standards and corporate identities. Adams & Adams, Patent, Trade Mark & Copyright Attorneys are responsible for the management of the DBSA trade mark in SADC. |
| 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 | Fully | No matters were identified. |
| Customer privacy | | | |
| PR8 | Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data | Fully | No complaints were identified. |
| Compliance | | | |
| PR9 | Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services. | Fully | No matters were identified. |