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# 2014 GRI CONTENT INDEX

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SEPTEMBER 15, 2014

Headway Hill, 1258 Lever Road, Midrand, South Africa

## Global Reporting Initiative content index

Based on its own assessment, the DBSA has followed the B application level of the GRI guidelines. DBSA's Internal Audit department have conducted a review of a sample of disclosure items.

Profile disclosure	Disclosure	Reported	Cross-reference/Direct answer
<b>1. Strategy and analysis</b>			
1.1	Statement from the most senior decision-maker of the organisation	Fully	Refer to pages 12 to 14.
1.2	Description of key impacts, risks, and opportunities	Fully	Refer to pages 26 to 28 and 33 to 48.
<b>2. Organisational profile</b>			
2.1	Name of the organisation	Fully	Development Bank of Southern Africa
2.2	Primary brands, products, and/or services	Fully	Refer to page 33.
2.3	Operational structure of the organisation, including main divisions, operating companies, subsidiaries and joint ventures	Fully	Refer to page 36.
2.4	Location of organisation's headquarters	Fully	The DBSA operates from its offices in Midrand, Gauteng, South Africa. Refer to page 152
2.5	Number of countries where the organisation operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report	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 37 to 44.
2.6	Nature of ownership and legal form	Fully	Refer to page 19.
2.7	Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries)	Fully	Refer to pages 34, 36 and 37 to 48.
2.8	Scale of the reporting organisation	Fully	Refer to pages 3 to 7
2.9	Significant changes during the reporting period regarding size, structure or ownership	Fully	It should be noted that there were no significant changes regarding size, structure and ownership during the current year, however significant changes were done in the previous financial year. Please refer to 2013/14 Integrated Annual Report.
2.10	Awards received in the reporting period	Fully	Two awards were received after committing R2.0 billion loan and guarantee facility to the GDF Suez Peakers Independent Power Producers Consortium. Refer to page 39.
<b>3. Report parameters</b>			
3.1	Reporting period (e.g. fiscal or calendar year) for information provided	Fully	This report relates to the financial year from 1 April 2013 to 31 March 2014.
3.2	Date of most recent previous report (if any)	Fully	31 March 2013
3.3	Reporting cycle (annual, biennial, etc.)	Fully	Annual
3.4	Contact point for questions regarding the report or its contents	Fully	Refer to page (i)
3.5	Process for defining report content	Fully	Refer to page (i)

Profile disclosure	Disclosure	Reported	Cross-reference/Direct answer
3.6	Boundary of the report (e.g. countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers)	Fully	DBSA currently operates as a single entity and do not have any subsidiaries. The operational reports for the key divisions are reflected from pages 37 to 48.
3.7	State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope)	Fully	There were no specific limitations on the scope or boundary of the report.
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organisations	Fully	The DBSA has no joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organisations
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 Global Reporting Initiative Indicator Protocols	Fully	Refer to page (i).
3.10	Explanation of the effect of any restatements of information provided in earlier reports, and the reasons for such restatement (e.g. mergers and acquisitions, change of base years or periods, nature of business, measurement methods)	Fully	Not applicable, as no information was restated.
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report	Fully	No significant changes were identified from the previous reporting period.
3.12	Table identifying the location of the Standard Disclosures in the report	Fully	Refer to page (i). The GRI index will be made available on the DBSA webpage.
3.13	Policy and current practice with regard to seeking external assurance for the report	Fully	Refer page (i).
<b>4. Governance, commitments, and engagement</b>			
4.1	Governance structure of the organisation, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organisational oversight	Fully	Refer to pages 19 to 25.
4.2	Indicate 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.
4.3	For organisations that have a unitary board structure, state the number and gender of members of the highest governance body that are independent and/or non-	Fully	Refer to pages 21 and 22. Board composition is reflected on pages 10 and 11.

Profile disclosure	Disclosure	Reported	Cross-reference/Direct answer
	executive members		
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	Fully	Shareholder linkages: refer page 19. Stakeholder engagement: refer to page 35.
4.5	Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organisation's performance (including social and environmental performance)	Fully	Remuneration Report: refer to pages 29 and 30. Organisational performance is reflected in the Bank's Balanced Scorecard. Refer to the Directors Report for information on performance against set objectives.
4.6	Processes in place for the highest governance body to ensure conflicts of interest are avoided	Fully	Refer to pages 20 and 21.
4.7	Process for determining the composition, qualifications, and expertise of the members of the highest governance body and its committees, including any consideration of gender and other indicators of diversity	Fully	Refer to page 22.
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	Fully	General statement: refer to page 18. Values: refer to page 20. Social (development impact): refer to pages 4 and 5. Environmental and social: refer to pages 52 to 55. Economic: refer to CFO's Reports and Annual Financial Statements.
4.9	Procedures of the highest governance body for overseeing the organisation's identification and management of economic, environmental, and social and labour performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct and principles	Fully	Refer to the governance section pages 18 to 25, as well as Directors' Report for performance against pre-defined objectives.
4.10	Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental and social performance	Fully	Refer to page 21.
4.11	Explanation of whether and how the precautionary approach or principle is addressed by the organisation	Fully	Refer to page 52.
4.12	Externally developed economic, environmental and social charters, principles or other initiatives to which the organisation subscribes or endorses	Fully	Refer to pages 52 to 55 (environmental) as well as page 55 (social).
4.13	Memberships in associations	Fully	Refer to page 19.

Profile disclosure	Disclosure	Reported	Cross-reference/Direct answer
4.14	List of stakeholder groups engaged by the organisation	Fully	Refer to pages 35.
4.15	Basis for identification and selection of stakeholders with whom to engage	Fully	Refer to page 35.
4.16	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group	Fully	Refer to page 35.
4.17	Key topics and concerns that have been raised through stakeholder engagement	Fully	Refer to page 35. Key risks: refer to pages 27 and 28.
<b>DMA EC</b>	<b>Disclosure on management approach: Economic</b>		
<b>Aspects</b>	Economic performance	Fully	5-year performance overview: refer to pages 6 and 7. Refer to CFO's Report and annual financial statements.
	Market presence	Fully	Refer to page 34.
	Indirect economic impacts	Fully	Refer to pages 4 and 5
<b>DMA EN</b>	<b>Disclosure on management approach: Environmental</b>		
<b>Aspects</b>	Materials	Fully	The DBSA is not a manufacturing concern. Environmental aspects are important factors in investment appraisals.  The Bank has undertaken to embed sustainability across the organisation as part of everything it does. To this end, service providers are encouraged to use high-quality, sustainable and cost-effective methods when supplying products and services to the Bank.
	Energy	Fully	Refer to pages 52 and 54.
	Water	Fully	Refer to pages 52 and 54.
	Biodiversity	Fully	Refer to page 52.
	Emissions, effluents and waste	Fully	Refer to pages 52 and 55.
	Products and services	Fully	Supported by its corporate values, the DBSA is committed to providing leading financing and capacity building products and services that promote environmental stewardship. The Bank includes sustainability analysis in project risk and opportunity reviews, including environmental appraisal. The DBSA recognises that it participates in infrastructure projects that could have a negative impact on the environment, and strives to create a balance between economic, environment and social imperatives within sustainable projects. It is committed to full compliance with the principles embodied in appropriate laws

Profile disclosure	Disclosure	Reported	Cross-reference/Direct answer
			and regulations regarding products and services.
	Compliance	Fully	As detailed in the Bank's Code of Ethics, we strive to conduct our activities as a responsible corporate citizen. Refer to pages 29 to 30 for more information regarding the Bank's view on "Ethical leadership and corporate citizenship"
	Transport	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.
	Overall	Fully	Refer to page 52
<b>DMA LA</b>	<b>Disclosure on management approach: Labour</b>		
<b>Aspects</b>	Employment	Fully	Refer to page 49.
	Labour/management relations	Fully	The DBSA does not have a recognised trade union.
	Occupational health and safety	Fully	Refer to page 51.
	Training and education	Fully	Refer to page 51.
	Diversity and equal opportunity	Fully	Refer to page 50.
	Equal remuneration for women and men	Fully	Refer to page 50.
<b>DMA HR</b>	<b>Disclosure on management approach: Human rights</b>		
<b>Aspects</b>	Investment and procurement practices	Fully	Refer to pages 19 and 52.
	Non-discrimination	Fully	Refer to page 19.
	Freedom of association and collective bargaining	Fully	The DBSA does not have a recognised trade union.
	Child labour	Fully	The DBSA is opposed to the exploitation of children by means of child labour. The Bank is not aware of any use of child labour in its supply chain nor has it identified any suppliers at risk. The Bank requires its supply chain to conform to its values. Evidence of non-compliance would result in appropriate action.
	Prevention of forced and compulsory labour	Fully	The DBSA does not use forced and compulsory labour. The Bank is not aware of any use of forced and compulsory labour in its supply chain nor has it identified any suppliers at risk.
	Security practices	Fully	The DBSA has outsourced its security arrangements to a legitimate supplier that belongs to the relevant industry associations. As with all other suppliers, the service provider is expected to comply with the Bank's ethics and values and law.
	Indigenous rights	Fully	The DBSA respects the rights of indigenous people as considered in the Global

Profile disclosure	Disclosure	Reported	Cross-reference/Direct answer
			Reporting Initiative definition. The Bank is not aware of any abuse of indigenous people's rights in its supply chain. The DBSA further supports preferential procurement practises. Refer page 55 for the Bank's BEE rating.
	Assessment	Fully	Although no specific record is currently kept of investment agreements that include human rights clauses, all such agreements are required to comply with legislation and fulfil the standards of our ethics, codes and policies, including those to which the Bank is signatory. All agreements specifically include clauses covering employees. Comprehensive due diligence processes are conducted for any significant investment, and these cover human right issues. A similar approach applies to suppliers and contractors. The contracts of those that do not comply are reviewed and the relationship ultimately terminated if shortcomings cannot be addressed.
	Remediation	Fully	The DBSA has not needed to make reparations for any human rights violations. Should such cases occur, we would comply with the law and act in accordance with any directive issued.
<b>DMA SO</b>	<b>Disclosure on management approach: Society</b>		
<b>Aspects</b>	Local communities	Fully	Refer to page 18.
	Corruption	Fully	Refer to page 20.
	Public policy	Fully	Refer to page 19.
	Anti-competitive behaviour	Fully	Refer to page 20.
	Compliance	Fully	The DBSA seeks to create sustainable value for all its stakeholders and establish itself as a leader in infrastructure development. The Bank is committed to responsible business conduct and best practice. An ethical governance framework and a commitment to legal compliance guide all its organisational activities. The Bank upholds the principles expressed in the King III Code that good governance combines both regulatory requirements and voluntary standards of excellence. See also the "Governance" section pages 20 and 21.
<b>DMA PR</b>	<b>Disclosure on management approach: Product responsibility</b>		
<b>Aspects</b>	Customer health and safety	Fully	Health and safety matters relating to projects and programmes supported by the DBSA remain an important aspect of the

Profile disclosure	Disclosure	Reported	Cross-reference/Direct answer
			Bank's product offering.
	Product and service labelling	Fully	Not applicable.
	Marketing communications	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.
	Customer privacy	Fully	Client privacy is respected, and no complaints were received regarding any breach of privacy. All matters are dealt with confidentially, with disclosure made only if required, and then only with the client's permission.
	Compliance	Fully	Refer to pages (i) and 52.
<b>Performance indicators</b>			
<b>Economic</b>			
<b>Economic performance</b>			
<b>EC3</b>	Coverage of the organisation's defined benefit plan obligations	Fully	Not applicable. The Bank has implemented a defined contribution plan scheme for employees.
<b>EC4</b>	Significant financial assistance received from the government	Fully	The Bank received a capital injection of R2.4 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 13.
<b>Market presence</b>			
<b>EC6</b>	Policy, practices and proportion of spending on locally based suppliers at significant locations of operation	Fully	Refer to page 55.
<b>EC7</b>	Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation	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 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.
<b>Indirect economic impacts</b>			



Profile disclosure	Disclosure	Reported	Cross-reference/Direct answer
EC8	Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement	Fully	Refer to pages 4 and 5.
<b>Environmental</b>			
<b>Materials</b>			
EN1	Materials used by weight or volume	Fully	Refer to page 54.
EN2	Percentage of materials used that are recycled input materials	Fully	Refer to page 54.
<b>Energy</b>			
EN3	Direct energy consumption by primary energy source	Fully	Refer to page 54.
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.
EN5	Energy saved due to conservation and efficiency improvements	Fully	Refer to page 54.
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 54. See also EN4 above.
<b>Water</b>			
EN8	Total water withdrawal by source	Fully	Refer to page 54.
<b>Biodiversity</b>			
EN11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Fully	Refer to page 52.
EN13	Habitats protected or restored	Fully	Areas of the DBSA campus are ecologically sensitive and are consequently protected. The Bank also strives to minimise the negative environmental impact of the projects and programmes it supports.
<b>Emissions, effluents and waste</b>			
EN16	Total direct and indirect greenhouse gas emissions by weight	Partially	Refer to page 55.
EN18	Initiatives to reduce greenhouse gas emissions and reductions achieved	Fully	Refer to page 55.
EN23	Total number and volume of significant spills	Fully	No significant spills occurred.
<b>Products and services</b>			
EN26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	Fully	Refer to page 49.
EN27	Percentage of products sold and their packaging materials that are reclaimed by	Fully	Not applicable.

Profile disclosure	Disclosure	Reported	Cross-reference/Direct answer
	category		
<b>Compliance</b>			
EN28	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	Fully	No significant non-compliance with environmental laws and regulations was identified.
<b>Transport</b>			
EN29	Significant environmental impacts of transporting products and other goods and materials used for the organisation's operations, and transporting members of the workforce	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.
<b>Social: Labour practices and decent work</b>			
<b>Employment</b>			
LA1	Total workforce by employment type, employment contract and region, broken down by gender	Fully	Refer to page 49.
LA2	Total number and rate of new employee hires and employee turnover by age group, gender and region	Fully	Refer to page 49.
<b>Labour/management relations</b>			
LA4	Percentage of employees covered by collective bargaining agreements	Fully	The DBSA does not have a recognised trade union.
<b>Occupational health and safety</b>			
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 programmes	Fully	Refer to page 51.
LA7	Rates of injury, occupational diseases, lost days and absenteeism, and number of work-related fatalities by region and by gender	Partially	Refer to page 51.
<b>Training and education</b>			
LA11	Programmes for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	Fully	Refer to page 51.
<b>Diversity and equal opportunity</b>			
LA13	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 10 and 11.
<b>Social: Human rights</b>			
<b>Non-discrimination</b>			
HR4	Total number of incidents of discrimination and actions taken	Fully	No incidents of discrimination were reported during the period under review.

Profile disclosure	Disclosure	Reported	Cross-reference/Direct answer
<b>Freedom of association and collective bargaining</b>			
HR5	Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights	Fully	No violations were identified.
<b>Child labour</b>			
HR6	Measures taken to contribute to the effective abolition of child labour	Fully	No violations were identified.
<b>Forced and compulsory labour</b>			
HR7	Measures to contribute to the elimination of all forms of forced or compulsory labour	Fully	No violations were identified.
<b>Indigenous rights</b>			
HR9	Total number of incidents of violations involving rights of indigenous people and actions taken	Fully	No violations were identified.
<b>Social: Society</b>			
<b>Public policy</b>			
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.
<b>Anti-competitive behaviour</b>			
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.
<b>Compliance</b>			
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.
<b>Social: Product responsibility</b>			
<b>Customer health and safety</b>			
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.
<b>Product and service labelling</b>			
PR3	Type of product and service information required by procedures and percentage of significant products and services subject to such information requirements	Fully	Not applicable.
<b>Marketing communications</b>			
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

<b>Profile disclosure</b>	<b>Disclosure</b>	<b>Reported</b>	<b>Cross-reference/Direct answer</b>
			corporate identities. Adams & Adams, Patent, Trade Mark & Copyright Attorneys are responsible for the management of the DBSA trade mark in SADC.
<b>PR7</b>	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.
<b>Customer privacy</b>			
<b>PR8</b>	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	Fully	No complaints were identified.
<b>Compliance</b>			
<b>PR9</b>	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.