

GRI INDEX

GENERAL STANDARD DISCLOSURES			
GRI REFERENCE	Disclosures	Cross-reference	Page
Strategy and analysis			
G4-1	Statement from senior decision-maker of the organisation about the relevance of sustainability to the organisation and its strategy.	CEO review HSSE Chairman's Q&A COO review	14 – 17 18 – 19 20 – 21
G4-2	Provide a description of key impacts, risks and opportunities	Business model and strategy Sustainability performance review Our operating context	10 12 – 13 7
Organisational profile			
G4-3	Organisation name	Front cover	Front cover
G4-4	Primary brands, products and services	About Gem Diamonds Business model and strategy	Inside front cover (IFC) 10
G4-5	Location of the organisation's headquarters	Financial and operational Our locations	22 8
G4-6	Number of countries where we operate	About Gem Diamonds Our locations	IFC 8
G4-7	Nature of ownership and legal form	Annual report	
G4-8	Markets served	Annual report	
G4-9	Scale of organisation	Annual report	
G4-10	Total number of employees	Employees	44
G4-11	Percentage of total employees covered by collective bargaining agreements	Employees	49
G4-12	Supply chain description	Business model and strategy Governance and ethics	10 34
G4-13	Organisational changes during the reporting period	Our commitment to sustainable development	1
G4-14	Whether and how the precautionary approach or principle is addressed by the organisation	Our commitment to sustainable development	1
G4-15	Externally developed charters, principles or other initiatives to which Gem Diamonds subscribes or which it endorses	Our commitment to sustainable development	1
G4-16	List of membership associations	Our approach to sustainability reporting	4
Identified material aspects and boundaries			
G4-17	Entities included in our consolidated financial statements or equivalent	Annual report	
G4-18	Process for defining the report content and the aspect boundaries	Materiality	2
G4-20	List all the material aspects identified in the process for defining report content	Materiality	2
G4-21	Descriptions of material aspect boundaries outside the organisation	Materiality	2

GENERAL STANDARD DISCLOSURES			
GRI REFERENCE	Disclosures	Cross-reference	Page
Stakeholder engagement			
G4-24	List of stakeholder groups engaged by the organisation	Engaging with our stakeholders	5
GR-25	Basis for identification and selection of stakeholders with whom to engage	Materiality Social	2 53
G4-26	Approach to stakeholder engagement	Engaging with our stakeholders Social	5 50
G4-27	Key topics and concerns that have been raised through stakeholder engagement	Engaging with our stakeholders Social	5 50
Report profile			
G4-28	Reporting period for information provided	Our approach to sustainability reporting	4
G4-29	Date of most recent report	Our approach to sustainability reporting	4
G4-30	Reporting cycle	Our approach to sustainability reporting	4
G4-31	Contact information for questions regarding the report and its contents	Feedback	IFC
G4-32	'In accordance' option chosen for reporting	Our approach to sustainability reporting	4
G4-33	Policy and current practice with regard to seeking external assurance for the report	Our approach to sustainability reporting	4
Governance			
G4-34	Governance structure of the organisation and its composition	Annual report	
Ethics and integrity			
G4-56	Organisation's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics	Our commitment to sustainable development	1
G4-57	Internal and external mechanisms for seeking advice on ethical and lawful behaviour, and matters related to organisational integrity (helplines and advice lines)	Governance and ethics	30
G4-58	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	Governance and ethics	30

GRI INDEX continued

SPECIFIC STANDARD DISCLOSURES					
Aspects	GRI reference	Indicators	Material matters	Section	Page
<i>Economic</i>					
Economic performance	G4-EC1	Economic value generated and distributed	Maintaining a strong revenue and managing costs	Financial and operational	25
			Maintaining balance sheet strength	Financial and operational	25
			Mitigating risks posed by global economic movements	Financial and operational	28
			Working with communities to understand and meet their needs	Social	56
Market presence	G4-EC5	Ratios of entry-level wage by gender compared to local minimum wage at significant locations of operation	Protecting human rights	Governance and ethics	33
			Attracting and retaining qualified people	Employees	43
Indirect economic impacts	G4-EC7	Development and impact of infrastructure investments and services supported	Providing a framework for communities to benefit themselves	Social	59
Procurement practices	G4-EC9	Proportion of spending on local suppliers at significant locations of operation	Providing a framework for communities to benefit themselves	Social	59
<i>Environmental</i>					
Materials	G4-EN1	Materials by weight or volume	Setting up and maintaining a mine closure plan, including rehabilitation and revitalisation of mining sites and surrounds	Environmental	69
			Managing carbon emissions and waste	Environmental	67
Energy	G4-EN3	Energy consumption within the organisation	Ensuring electricity supply and minimising energy usage	Environmental	68
	G4-EN4	Energy consumption outside of the organisation	Ensuring electricity supply and minimising energy usage	Environmental	68
	G4-EN5	Energy intensity	Ensuring electricity supply and minimising energy usage	Environmental	68
	G4-EN6	Reduction of energy consumption	Ensuring electricity supply and minimising energy usage	Environmental	68
	G4-EN7	Energy reductions in products and services	Ensuring electricity supply and minimising energy usage	Environmental	68
Water	G4-EN8	Water withdrawals by source	Managing water supply and quality	Environmental	64
	G4-EN9	Water sources significantly affected by withdrawal of water	Managing water supply and quality	Environmental	64
	G4-EN10	Percentage and total volume of water recycled and reused	Managing water supply and quality	Environmental	64

SPECIFIC STANDARD DISCLOSURES					
Aspects	GRI reference	Indicators	Material matters	Section	Page
<i>Environmental (continued)</i>					
Water (continued)	G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas	Setting up and maintaining a mine closure plan, including rehabilitation and revitalisation of mining sites and surrounds	Environmental	69
	G4-EN12	Description of impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas	Setting up and maintaining a mine closure plan, including rehabilitation and revitalisation of mining sites and surrounds	Environmental	69
	G4-EN13	Habitats protected or restored	Setting up and maintaining a mine closure plan, including rehabilitation and revitalisation of mining sites and surrounds	Environmental	69
	MM1	Amount of land (owned or leased, and managed for production activities or extractive use disturbed or rehabilitated)	Setting up and maintaining a mine closure plan, including rehabilitation and revitalisation of mining sites and surrounds	Environmental	69
	MM2	Total sites identified as requiring biodiversity management plans	Setting up and maintaining a mine closure plan, including rehabilitation and revitalisation of mining sites and surrounds	Environmental	69
Emissions	G4-EN15	Direct GHG emissions (Scope 1)	Managing waste and carbon emissions	Environmental	67
	G4-EN16	Energy Indirect GHG emissions (Scope 2)	Managing waste and carbon emissions	Environmental	67
	G4-EN17	Other Indirect GHG emissions (Scope 3)	Managing waste and carbon emissions	Environmental	67
	G4-EN18	GHG emissions intensity	Managing waste and carbon emissions	Environmental	67
	G4-EN19	Reduction of GHG emissions	Managing waste and carbon emissions	Environmental	67
Effluents and waste	G4-EN22	Total water discharge by quality and destination	Managing water supply and quality	Environmental	64
			Managing waste and carbon emissions		67
	G4-EN23	Total weight of waste by type and disposal method	Managing waste and carbon emissions	Environmental	67 Appendices A and B
	G4-EN24	Total number and volume of significant spills	Managing waste and carbon emissions	Environmental	67
G4-EN25	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	Managing waste and carbon emissions	Environmental	67 Appendices A and B	

GRI INDEX continued

SPECIFIC STANDARD DISCLOSURES					
Aspects	GRI reference	Indicators	Material matters	Section	Page
<i>Environmental (continued)</i>					
Products and services	G4-EN27	Extent of impact of mitigation of environmental impacts of products and services	Setting up and maintaining a mine closure plan, including rehabilitation and revitalisation of mining sites and surrounds	Environmental	69
Compliance	G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	Managing costs and maintaining balance sheet strength	Financial and operational	25
Environmental investments	G4-EN31	Total environmental protection expenditure and investment by type	Managing costs and maintaining balance sheet strength	Financial and operational	25
	MM10	Number of percentage of operation with closure plans	Setting up and maintaining a mine closure plan, including rehabilitation and revitalisation of mining sites and surrounds	Environmental	69
<i>Social</i>					
<i>Labour practices and decent work</i>					
Employment	G4-LA1	Total number and rates of new employee hires and turnover by age group, gender and region	Attracting and retaining qualified people	Employees	43
	G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	Attracting and retaining qualified people	Employees	43
	G4-LA3	Return to work and retention rates after parental leave, by gender	Attracting and retaining qualified people Working with communities to understand and meet their needs	Employees Social	43 56
Occupational health and safety	G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advised on occupational health and safety programmes	Ensuring our employees remain healthy	Employees	47
	G4-LA6	Rates of injury, occupational disease, lost days, absenteeism, and work-related fatalities	Ensuring our employees remain healthy	Employees	47

SPECIFIC STANDARD DISCLOSURES					
Aspects	GRI reference	Indicators	Material matters	Section	Page
<i>Social (continued)</i>					
<i>Labour practices and decent work (continued)</i>					
Training and education	G4-LA9	Average hours of training per year per employee by gender and by employee category	Providing skills development opportunities for employees	Employees	41
	G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and employee category	Providing skills development opportunities for employees	Employees	41
Diversity	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	Attracting and retaining qualified people	Employees	43
			Providing skills development opportunities for employees	Employees	41
Equal pay for women and men	G4-LA13	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operations Number of strikes and lock-outs exceeding one week's duration by country	Attracting and retaining qualified people	Employees	43
	MM4		Engaging with employees and elected representatives	Employees	49
<i>Human rights</i>					
Human rights investments	G4-HR2	Total hours of employee training on human rights policies or procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	Protecting human rights Providing skills development opportunities for employees	Governance and ethics	33
Non-discrimination	G4-HR3	Total number of incidents of discrimination and corrective actions taken	Protecting human rights	Employees	40, 44
Child labour	G4-HR5	Operations and suppliers identified as having significant risk of child labour and measures taken to contribute to the effective abolition of child labour	Protecting human rights	Governance and ethics	33

GRI INDEX continued

SPECIFIC STANDARD DISCLOSURES					
Aspects	GRI reference	Indicators	Material matters	Section	Page
<i>Social (continued)</i>					
<i>Human rights</i>					
Forced or compulsory labour	G4-HR6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labour and measures to contribute to the elimination of all forms of forced or compulsory labour	Protecting human rights	Governance and ethics	33
	G4-HR8		Total number of incidents of violations involving rights of indigenous people	Protecting human rights	Governance and ethics
Indigenous rights	MM5	Total number of operations taking place in or adjacent to indigenous people's territories, and number and percentage of operations or sights where there are formal agreements with indigenous people's communities	Protecting human rights	Governance and ethics	33
			Safeguarding our communities	Social	53
Local communities	G4-SO1	Percentage of operations with implemented local community engagement, impact assessments and development programmes	Safeguarding our communities	Social	53
			Providing a framework for communities to benefit themselves	Social	59
			Protecting human rights	Governance and ethics	33
			Minimising our social impact	Social	55
	G4-SO2	Operations with significant actual and potential negative impacts on local communities	Safeguarding our communities	Social	53
			Minimising our social impact	Social	55
	MM6	Number and description of significant disputes relating to land use, customary rights of local communities and indigenous people	Minimising our social impacts	Social	52
	MM9	Sites where resettlement took place, the number of households resettled in each, and how their livelihoods were affected in the process	Protecting human rights	Governance and ethics	33

SPECIFIC STANDARD DISCLOSURES					
Aspects	GRI reference	Indicators	Material matters	Section	Page
<i>Social (continued)</i>					
<i>Human rights (continued)</i>					
Anti-corruption	G4-SO3	Total number and percentage of operations assessed for risks related to corruption and the significant risks identified	Prioritising business integrity	Governance and ethics	33
	G4-SO4	Communications and training on anti-corruption policies and procedures	Prioritising business integrity	Governance and ethics	33
	G4-SO5	Confirmed incidents of corruption and actions taken	Prioritising business integrity Ensuring corporate governance is compliant with industry best practices	Governance and ethics Governance and ethics	33 36
Compliance	G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations	Prioritising business integrity	Governance and ethics	33
			Ensuring corporate governance is compliant with industry best practices	Governance and ethics	36
<i>Product responsibility</i>					
Marketing and communications	G4-PR6	Sale of banned or disputed products	Prioritising business integrity	Governance and ethics	33
	G4-PR7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotions, and sponsorship, by type and outcomes	Prioritising business integrity	Governance and ethics	33
Customer privacy	G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	Prioritising business integrity	Governance and ethics	33
Product compliance	G4-PR9	Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services	Ensuring corporate governance is compliant with industry best practices	Governance and ethics	36
			Prioritising business integrity	Governance and ethics	33