

Holdsport Limited - Global Reporting Initiative Index

The Global Reporting Initiative (GRI) guidelines are recognised as the international framework for sustainability reporting. Holdsport has not yet formally adopted these GRI guidelines as a reporting tool to assess and measure sustainability, but management prepared this Index to inform the sustainability strategy and may expand its reporting in relation to these guidelines in future.

The following table addresses where GRI indicators have been covered in the Integrated Annual Report or on the group's website, also noting where indicators have not been assessed, reported on or do not apply to the group.

Stakeholders can access the detailed guidelines of the GRI Index on www.globalreporting.org.

| GRI Reference | Topic | Page reference | Description |
|---|--|---|--|
| 1. Strategy and analysis | | | |
| 1.1 | Vision and strategy | 7 4 | Business philosophy Strategy |
| 1.2 | Key impacts, risks and opportunities | 6, 9 12 – 15 | Performance summary Chairman and Chief Executive Officer's Letter to Stakeholders |
| 2. Organisational profile | | | |
| 2.1 – 2.10 | Organisational profile | 9 Back page 8 - 9 28 – 31 32 - 33 | Business offering Corporate information Operational footprint Review of group's main functions Human resources |
| 3. Report parameters | | | |
| 3.1 – 3.4 | Report profile | Website Back page | Group Annual Financial Statements Corporate information |
| 3.5 – 3.11 | Report scope and boundary | 3 Website | Integrated reporting Group Annual Financial Statements |
| 3.12 | GRI Index content | - | Global Reporting Initiative Index |
| 3.13 | Assurance | 3 | External assurance not sought |
| 4. Governance, commitments and engagements | | | |
| 4.1 – 4.10 | Governance | 7 46 – 50 34 – 36 | Business philosophy Remuneration report Corporate governance report |
| 4.11 – 4.13 | Commitments to external initiatives | - | Not assessed |
| 4.14 – 4.17 | Stakeholder engagement | 69 | Stakeholder relations |
| 5. Economic performance indicators | | | |
| EC1 | Economic value generated and distributed | 66 | Value added statement |
| EC2 | Financial implications of climate change | - | Not assessed |
| EC3 | Defined benefit plan obligations | - | Group Annual Financial Statements |
| EC4 | Financial assistance from government | - | Not applicable |
| EC5 | Minimum wages | - | Not reported |
| EC6 | Spending on locally-based suppliers | - | Not reported |
| EC7 | Hiring of local labour | 32 – 33 51 | Human resources Transformation report |
| EC8 | Infrastructure investment and services | - | Not applicable |
| EC9 | Indirect economic impacts | - | Not assessed |

| GRI Reference | Topic | Page reference | Description |
|--|--------------------------------------|--------------------|--|
| 6. Environmental performance indicators | | | |
| EN1 | Material usage | - | Not reported |
| EN2 | Percentage of materials recycled | - | Not assessed |
| EN3 – 7 | Energy consumption | 11, 31 | Performance indicators |
| EN8 – 10 | Total water consumption | - | Not assessed |
| EN11 – 15 | Biodiversity | - | Not assessed |
| EN16 – 25 | Emissions, effluent and waste | - | Not reported |
| EN26 – 27 | Products and services | - | Not assessed |
| EN28 | Compliance | 34 - 39 40 - 45 | Corporate governance report Risk management |
| EN29 | Transport | - | Not assessed |
| EN30 | Environmental protection | - | Not assessed |
| 7. Labour practices and decent work | | | |
| LA1 | Total workforce | 32 | Human resources |
| LA2 | Employee turnover | 32 | Human resources |
| LA3 | Employee benefits | 46 – 50 | Remuneration report |
| LA4 – 5 | Labour relations | 32 – 33 | Human resources |
| LA6 – 12 | Occupational health and safety | - | Not reported |
| LA13 – 14 | Diversity and equal opportunity | 33, 51 | Human resources |
| 8. Human rights | | | |
| HR1 – 3 | Investment and procurement practices | - | Not assessed |
| HR4 | Non-discrimination | 32 – 33 | Human resources |
| HR5 | Collective bargaining | - | Not reported |
| HR6 | Child labour | - | Not assessed |
| HR7 | Forced and compulsory labour | - | Not assessed |
| HR8 | Security practices | - | Not assessed |
| HR9 | Indigenous rights | - | Not assessed |
| HR10 | Assessment | - | Not assessed |
| HR11 | Remediation | - | Not assessed |
| 9. Society | | | |
| SO1 | Community | 51, 69 | Transformation report |
| SO2 – 4 | Corruption | - | Not assessed |
| SO5 – 6 | Public policy | - | Not assessed |
| SO7 | Anti-competitive behaviour | 45 | Risk management |
| SO8 | Compliance | 45 | Risk management |
| 10. Product responsibility | | | |
| PR1 – 2 | Customer health and safety | - | Not assessed |
| PR3 – 5 | Product and service labelling | 45 | Risk management |
| PR6 – 7 | Marketing communications | - | Not reported |
| PR8 | Customer privacy | 44 – 45 | Risk management |
| PR9 | Compliance | 45 | Risk management |