

Reporting in line with the Global Reporting Initiative

Implats has adopted GRI as the basis of its reporting. This report has been compiled in accordance with the GRI's G3 guidelines.

In preparing this report, Implats has been guided by GRI principles in respect of content, quality and reporting boundaries:

Principles relating to the quality of this report:

- **Materiality:** The issues covered in this report have been guided by a combination of feedback from stakeholders, the identification of material issues by the Sustainable Development Forum, and the matters identified through the groups risk management process.
- **Stakeholder inclusiveness:** The views and concerns of stakeholders have been considered in this report. However, this has been on an ad hoc and informal basis. Following the appointment of a stakeholder engagement manager in FY2009, this process will be formalised in FY2010.
- **Sustainability context:** The group has considered the nature of its products and markets (mainly used in first world, developed nations) with the real on-the-ground matters of sustainability faced within developing countries such as South Africa and Zimbabwe.
- **Completeness:** As there have been a number of significant changes in the group's approach to sustainability management, this has been reported extensively in FY2009. It is envisaged that only changes to the management structure and processes will be reported in FY2010.

Principles relating to the quality of this report:

- **Balance:** The group has endeavoured to report in a balanced manner, reflecting both the positive features of the year and the challenges faced.
- **Comparability:** In almost all performance areas, comparisons with FY2008 have been made. Where possible and the information is available, data has been provided over a period of five years.
- **Accuracy:** The group believes that data has been provided in a format which is broadly acceptable and comparable against industry norms. Where necessary definitions have been provided.
- **Timeliness:** This report is published on an annual basis, in conjunction with the release of the group's financial report.
- **Clarity:** The group has adopted a reporting style that is concise, but that is comprehensive enough to be understandable to the lay person.

Implats has adopted GRI as the basis of its sustainable development reporting

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- **Reliability:** During FY2009, the group implemented a sustainability toolkit to collate and verify data, and to ensure greater accuracy and reliability. Certain KPIs have also been verified by the external assurance provider.

Principles relating to the boundaries of this report:

Included in this report are those operations which are wholly owned and/or managed by the group, as well as the Mimosa mine, in which Implats has a 50% interest. The Two Rivers operation, in which the group has a 40% interest and does not directly managed is not directly covered.

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Key

AR: Reported in the annual report

NR: Not reported as information is not available at this time

NA: Not applicable to Implats

NM: Not reported as this is not deemed to be material by Implats

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GRI application level

GRI requires that the company self-declares an application level ranging from C, B to A. The requirements for these levels are indicated below. The + symbol indicates external assurance.

For FY2009, Implants has declared a B+ level of reporting and this has been verified by a third party assurance provider. (See statement on page 166).

Implats will seek GRI confirmation of this level of reporting.

Report application level

	C	C+	B	B+	A	A+	
Standard disclosures	G3 profile disclosures	Report on 1.1 2.1 - 2.10 3.1 - 3.8 3.10 - 3.12 4.1 - 4.4 4.14 - 4.15	Report externally assured	Report on all listed for Level C plus: 1.2, 3.9, 3.13 4.5 - 4.13 4.6 - 4.17	Report externally assured	Same as requirement for Level B	Report externally assured
	G3 management approach disclosures	Not required		Management Approach Disclosures for each Indicator Category		Management Approach disclosed for each Indicator Category	
	G3 performance indicators and sector supplement performance indicators	Report on a minimum of 10 Performance Indicators, including at least one from each of: social, economic, and environment.		Report on a minimum of 20 Performance Indicators, at least one from each of: economic, environment, human rights, labour, society, product responsibility.		Respond on each core G3 and Sector Supplement* indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.	