

2024 GRI content index

Key: **ESG:** 2024 ESG report | **IR:** 2024 Integrated Report | **SR:** 2024 Shareholder Report | **QR:** 2024 Quality Report | **FS:** 2024 Annual Financial Statements

GRI 2: General disclosures 2021

Code	Description	Section reference or explanatory notes	Page
Organisational profile			
2-1	Organisational details	ESG: Our reporting suite	IFC
2-2	Entities included in the organisation's sustainability reporting	ESG: Our ESG report	PG 2
		ESG: Who we are	PG 11
2-3	Reporting period, frequency and contact point	IR: Our report	PG 7
		IR: Where we are	PG 13
2-4	Restatements of information	FS: Full financial statements	Online ¹
		Restatements for non-financial information are clearly denoted using footnotes, explaining the reason for the restatement and – if needed – the effects of this restatement.	N/A
2-5	External assurance	ESG: Our ESG report	PG 2
		IR: Our report	PG 7
		SR: Assurance	PG 33
Activities and workers			
2-6	Activities, value chain and other business relationships	ESG: Who we are	PG 11
		ESG: ESG governance overview	PG 17
		ESG: Driving socioeconomic inclusion in our sector	PG 106
		ESG: Ensuring ethics in our supply chain	PG 123
		IR: Who we are	PG 11
		IR: Our business model	PG 14
2-7	Information on employees and other workers	IR: Social and relationship capital	PG 94
		Permanent employees are reported by occupational level, gender and race. There are no material seasonal variations in employee numbers, and reliance on self-employed workers or contractors is not considered material. Information on our employees and relevant employee breakdowns is available here:	
2-8	Workers who are not employees	ESG: Key data	PG 129
		IR: Human capital	PG 123
		IR: Social and relationship capital	PG 94
Governance			
2-9	Governance structure and composition	IR: Our leadership	PG 26
		IR: Governance overview	PG 39
		SR: Board of directors	PG 2
		SR: Board composition and performance evaluation	PG 16
		SR: Delegation of authority and operating committees	PG 19
2-10	Nomination and selection of the highest governance body	SR: Board composition and performance evaluation	PG 16
2-11	Chair of the highest governance body	IR: Governance overview	PG 39
		SR: Board of directors	PG 2
2-12	Role of the highest governance body in overseeing the management of impacts	ESG: ESG governance overview	PG 17
		ESG: Governance: Upholding our values and principles	PG 116
		SR: Responsibilities of the Board	PG 16
2-13	Delegation of responsibility for managing impacts	SR: Ethical culture	PG 6
		SR: Good performance	PG 14
		SR: Delegation of authority and operating committees	PG 19

1. <https://www.netcare.co.za/netcare-investor-relations/reports/-annual-integrated-reports>.

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Governance <small>continued</small>			
2-14	Role of the highest governance body in sustainability reporting	ESG: Our ESG report IR: Our report	PG 2 PG 7
2-15	Conflicts of interest	SR: Ethical culture	PG 6
2-16	Communication of critical concerns	Information is communicated to the Board and its committees regularly. This includes details on material concerns, significant developments in our operating context, strategy, performance and our business and operational risks and opportunities. The Board, either directly or through relevant committee members is kept apprised of all critical and material developments; these are detailed in the full governance report (aligned with King IV principles) under each relevant section. Our material matters also represent a synthesis of communications to the Board for the reporting year. We do not currently quantify this reporting. ESG: Our material matters IR: Our material matters SR: Governance report	PG 4 PG 4 PG 4
2-17	Collective knowledge of the highest governance body	SR: Governance report	PG 4
2-18	Evaluation of the performance of the highest governance body	SR: Board composition and performance evaluation	PG 16
2-19	Remuneration policies	ESG: ESG governance overview	PG 17
2-20	Process to determine remuneration	ESG: Our business strategy and ESG IR: Remuneration overview SR: Remuneration report	PG 7 PG 83 PG 40
2-21	Annual total compensation ratio	We do not publicly report on this at a high level of detail. However, we disclose the approach to and results of two compensation ratio analyses conducted this year in our shareholder report : Over FY 2024, we conducted a vertical income analysis using the total remuneration of the top 5% of the Group's earners divided by the total remuneration of the bottom 5% of the Group's earners. We conducted this exercise in response to the Companies Amendment Act, still to be gazetted, which requires companies to disclose vertical income inequalities, although principle and methodological questions have been raised on this upcoming requirement. The results of our analysis show that the remuneration earned by the top 5% is 9.2 times that of the bottom 5%. We conduct an income differential analysis annually. The FY 2024 analysis reaffirmed that our established practice to ensure that there are no unfair pay differentials based on gender, race or any other social demographics for work of equal value has been maintained. Where differentials exist, we investigate the underlying reasons. Typically, these reasons relate to education levels, work experience and length of service in the role. Netcare is a gender-empowered organisation, with women comprising 80% of the total workforce and accounting for 78% of total payroll for FY 2024. Women earn between 5% and 25% more than men in roles at junior management level and below, with males earning between 7.5% and 11.7% higher than women at middle and senior management levels.	PG 40

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Strategy, policies and practices

2-22	Statement on sustainable development strategy	<p>ESG: Social and Ethics Committee chair’s review</p> <p>ESG: Our business strategy and ESG</p> <p>IR: Chief executive officer’s review</p> <p>IR: Our business model</p> <p>IR: Our strategy</p> <p>SR: Governance report</p> <p>SR: Remuneration report</p> <p>Sustainable development, particularly with respect to our environmental and social impacts, is integrated into our business strategy, risks and opportunities, our remuneration policy and our approach to governance.</p>	<p>PG 14</p> <p>PG 7</p> <p>PG 32</p> <p>PG 14</p> <p>PG 16</p> <p>PG 4</p> <p>PG 40</p>
2-23	Policy commitments	<p>In addition to regulatory commitments, Netcare subscribes to various external policy commitments, the details of which are reflected in our internal policies and frameworks (these are listed throughout the ESG, IR, SR and QR and link to our publicly available internal policies).</p> <p>Our external frameworks and commitments include:</p> <ul style="list-style-type: none"> • The Constitution of the Republic of South Africa (1996). • International Labour Organization’s Declaration on Fundamental Principles and Rights at Work. • King IV Report on Corporate Governance for South Africa (2016). • UN Global Compact. • UN Universal Declaration of Human Rights. • UN Sustainable Development Goals. • Climate and Water CDP. • Department of Trade, Industry and Competition Codes of Good Practice for B-BBEE (dtic Codes). • Science Based Targets initiative <p>Human rights</p> <p>Our operations and strategies align with the human rights principles encapsulated in SA’s Constitution and with the UN Universal Declaration of Human Rights. This covers child, forced or compulsory labour and the right to freedom of association and collective bargaining. Our adherence to these principles is further supported by our human rights awareness programme.</p> <p>Read about our approach to human rights in:</p> <p>ESG: Ensuring ethical and compliant business conduct</p> <p>ESG: Ensuring ethics in our supply chain</p> <p>SR: Ethical culture</p>	<p>Read about our application of King IV in our shareholder report online¹.</p> <p>Read about our commitment to the UN Global Compact online².</p> <p>Read about our commitment to the UN Universal Declaration of Human Rights online³.</p> <p>Read about our commitment to the UN Sustainable Development Goals and application of the dtic Codes in our ESG report online¹.</p> <p>Read about our CDP performance and disclosures online⁴.</p>
2-24	Embedding policy commitments		<p>PG 119</p> <p>PG 123</p> <p>PG 6</p>

1. <https://www.netcare.co.za/netcare-investor-relations/reports/-annual-integrated-reports>.
2. <https://unglobalcompact.org/what-is-gc/participants/18053>.
3. https://www.netcare.co.za/Portals/0/Investor%20Relations/Governance/JSE%20SRI/Environmental%20Survey/E3_UDHR.pdf?ver=2017-05-15-152310-103.
4. <https://www.cdp.net/en>.

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Strategy, policies and practices <small>continued</small>			
		<p>Approval Policy commitments are approved at the most senior level, with some forming part of our Board Committee's terms of reference (e.g. the UN Global Compact is included in our Social and Ethics Committee terms of reference).</p> <p>Scope Our ESG policy commitments extend across all of our operations, and we work with suppliers to ensure that our values and commitments are represented in their activities (eg working with suppliers to quantify and reduce their emissions and environmental impacts, partnering with suppliers who demonstrate good broad-based black empowerment performance where feasible).</p> <p>Read about the application of our commitments in:</p> <p>ESG: ESG governance overview PG 17 ESG: Our environmental sustainability programme PG 45 ESG: Our transformation imperatives PG 93 ESG: Driving socioeconomic inclusion in our sector PG 106 ESG: Ensuring ethical and compliant business conduct PG 119 ESG: Ensuring ethics in our supply chain PG 123 SR: Ethical culture PG 6</p> <p>Communication Our commitments to high levels of ethics, human rights, non-discrimination, anti-fraud, bribery and corruption, and competition law compliance are reinforced through training and awareness programmes for our employees. Suppliers are made aware of our priorities through the contracting process and through environmental and social impact assessments.</p> <p>Read about this in:</p> <p>ESG: Ensuring ethical and compliant business conduct PG 119 ESG: Ensuring ethics in our supply chain PG 123 SR: Ethical culture PG 6</p>	
2-25	Process to remediate negative impacts	<p>ESG: Environment: minimising our impact for a better future for all PG 42 ESG: Curating a meaningful and engaging employee experience PG 79</p>	
2-26	Mechanisms for seeking advice and raising concerns	<p>ESG: Ensuring fairness in the workplace PG 82 ESG: Ensuring ethical and compliant business conduct PG 119 ESG: Ensuring ethics in our supply chain PG 123 ESG: Cultivating a diverse and inclusive workplace PG 100 SR: Ethical culture PG 6 SR: Effective control PG 16</p>	
2-27	Compliance with laws and regulations	<p>ESG: Governance performance overview PG 118 ESG: Ensuring ethical and compliant business conduct PG 119 SR: Ethical culture PG 6 SR: Compliance governance PG 29</p> <p>There were no significant fines or non-monetary sanctions for non-compliance with laws and regulations recorded in FY 2024.</p>	
2-28	Membership associations	<p>Hospital Association of South Africa. Global Green and Healthy Hospital Network SA Future Nursing Workforce Project</p>	N/A

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Stakeholder engagement

2-29	Approach to stakeholder engagement	<p>ESG: Our stakeholder concerns and expectations</p> <p>IR: Social and relationship capital</p> <p>SR: Legitimacy</p>	<p>PG 23</p> <p>PG 94</p> <p>PG 37</p>
2-30	Collective bargaining agreements	<p>ESG: Ensuring fairness in the workplace</p> <p>In the interest of promoting fairness and enhancing pay parity, employees not covered by recognised trade unions receive the same adjustments and benefits as those represented by recognised trade unions.</p>	PG 82

GRI 3: Material topics 2021

3-1	Process to determine material topics	ESG: Our ESG report	PG 2
3-2	List of material topics	ESG: Our material matters	PG 4
3-3	Management of material topics	<p>IR: Our report</p> <p>IR: Our material matters</p> <p>How we manage our material matters and impacts are distributed across the reporting suite as the material matters are used to inform the composition of the reports. The integrated report provides the broadest coverage of our material matters, primarily detailing how these are managed in the performance sections of the report. The ESG report details how ESG-related matters are managed in the governance and performance sections of the report. The shareholder and quality reports have narrower scopes and report on how related material matters are managed. The risks sections of the ESG and integrated reports provide contextual detail on material matters in various sections, notably:</p> <p>ESG: Our ESG risks and opportunities and the critical issues sections referenced in the risks and opportunities section of the report.</p> <p>IR: Our operating environment</p> <p>IR: Our risks and opportunities</p> <p>IR: Social and relationship capital</p>	<p>PG 7</p> <p>PG 4</p> <p>PG 31</p> <p>PG 48</p> <p>PG 54</p> <p>PG 94</p>

GRI 201: Economic performance 2016

201-1	Direct economic value generated and distributed	<p>IR: Our business model</p> <p>IR: Overview of strategic progress</p> <p>IR: Social and relationship capital</p> <p>IR: Human capital</p> <p>IR: Chief financial officer's review</p>	<p>PG 14</p> <p>PG 67</p> <p>PG 94</p> <p>PG 123</p> <p>PG 160</p>
201-2	Financial implications and other risks and opportunities due to climate change	<p>ESG: Our ESG risks and opportunities</p> <p>ESG: Our environmental sustainability programme</p> <p>IR: Our risks and opportunities</p> <p>Climate and Water CDP</p>	<p>PG 31</p> <p>PG 45</p> <p>PG 54</p> <p>Online¹</p>
201-3	Defined benefit plan obligations and other retirement plans	<p>ESG: Key data</p> <p>FS: Full annual financial statements</p>	<p>PG 129</p> <p>Online²</p>
201-4	Financial assistance received from government	No financial assistance was received from government over the course of FY 2024.	

1. <https://www.cdp.net/en>.

2. <https://www.netcare.co.za/netcare-investor-relations/reports/-annual-integrated-reports>.

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GRI 202: Market presence 2016			
202-2	Proportion of senior management hired from the local community	ESG: Key data Note: local refers to South African. Significant areas of operation refers to South Africa.	PG 129
GRI 203: Indirect economic impacts 2016			
203-2	Significant indirect economic impacts	ESG: Environment: minimising our impact on our planet for a better future for all ESG: Social: caring for our people, our patients, and our country IR: Our business model IR: Overview of strategic progress IR: Social and relationship capital IR: Human capital IR: Chief financial officer's review	PG 42 PG 68 PG 14 PG 67 PG 94 PG 123 PG 160
GRI 204: Procurement practices 2016			
204-1	Proportion of spending on local suppliers	ESG: Social performance overview ESG: Driving socioeconomic inclusion in our sector IR: Social and relationship capital	PG 70 PG 106 PG 94
GRI 205: Anti-corruption 2016			
205-1	Proportion of spending on local suppliers	Corruption risk is assessed across the Group and no significant risks relating to corruption have been identified other than minor exposure to bribes, kickbacks and gratuities. All new employees receive training on anti-corruption policies and procedures. The Group's anti-corruption policies are communicated to all our business partners and members of the Board. No material instances of corruption were reported for FY 2024.	
205-2	Communication and training about anti-corruption policies and procedures	ESG: ESG Governance overview	PG 17
205-3	Confirmed incidents of corruption and actions taken	ESG: Our ESG risks and opportunities ESG: Governance performance overview ESG: Ensuring ethical and compliant business conduct IR: Governance overview SR: Ethical culture	PG 31 PG 118 PG 119 PG 39 PG 6
GRI 206: Anti-competitive behaviour 2016			
206-1	Legal actions for anti-competitive behaviour, antitrust, and monopoly practices	There were no pending actions for anti-competitive behaviour, antitrust, and monopoly practices for FY 2024.	None
GRI 302: Energy 2016			
302-1	Energy consumption within the organisation	ESG: Our ESG risks and opportunities ESG: Environmental performance overview	PG 31 PG 44
302-3	Energy intensity	ESG: Our environmental sustainability programme	PG 45
302-4	Reduction of energy consumption	ESG: Reducing our carbon footprint ESG: Key data IR: Natural capital IR: Manufactured capital Climate and Water CDP	PG 50 PG 129 PG 151 PG 145 Online ¹

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GRI 303: Water and effluents 2018			
303-1	Interactions with water as a shared resource	ESG: ESG governance overview ESG: Our ESG risks and opportunities	PG 17 PG 31
303-2	Management of water discharge-related impacts	ESG: Environmental performance overview ESG: Our environmental sustainability programme	PG 44 PG 45
303-3	Water withdrawal	ESG: Minimising our impact on South Africa's freshwater reserves	PG 64
303-4	Water discharge	ESG: Key data	PG 129
303-5	Water consumption	IR: Natural capital IR: Manufactured capital Climate and Water CDP	PG 151 PG 145 Online ¹
GRI 304: Biodiversity 2016			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	No operational sites owned, leased or managed are located in, or adjacent to, protected areas or areas of high biodiversity value outside protected areas. Our Scope 3 quantification exercise conducted this year was also used as a basis for better understanding how Netcare could evaluate its biodiversity impact and plastics footprint. We are committed to improving our environmental disclosures and aim to begin reporting on both of these in the short to medium term.	N/A
304-2	Significant impacts of activities, products, and services on biodiversity	Our operations have no significant impacts on biodiversity.	
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	ESG: ESG governance overview ESG: Our ESG risks and opportunities	PG 17 PG 31
305-2	Energy indirect (Scope 2) GHG emissions	ESG: Environmental performance overview ESG: Our environmental sustainability programme	PG 44 PG 45
305-3	Other indirect (Scope 3) GHG emissions	ESG: Reducing our carbon footprint ESG: Key data	PG 50 PG 129
305-4	GHG emissions intensity	IR: Natural capital	PG 151
305-5	Reduction of GHG emissions	IR: Manufactured capital Climate and Water CDP which also reports our Scope 1 methane, nitrous oxide and hydrofluorocarbon emissions. Note: we also report totals for our emissions falling outside of the Kyoto Protocol in the environment section of our ESG report and	PG 145 Online ¹
GRI 306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	ESG: ESG governance overview ESG: Our ESG risks and opportunities	PG 17 PG 31
306-2	Management of significant waste-related impacts	ESG: Environmental performance overview ESG: Our environmental sustainability programme	PG 44 PG 45
306-3	Waste generated	ESG: Reducing waste sent to landfill	PG 58
306-4	Waste diverted from disposal	ESG: Key data	PG 129
306-5	Waste directed to disposal	IR: Natural capital IR: Manufactured capital	PG 151 PG 145

1. <https://www.cdp.net/en>.

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GRI 308: Supplier environmental assessment 2016				
308-2	Negative environmental impacts in the supply chain and actions taken	ESG: ESG governance overview	PG 17	
		ESG: Governance performance overview	PG 118	
		ESG: Ensuring ethics in our supply chain	PG 123	
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	ESG: Ensuring fairness in the workplace	PG 82	
		ESG: Key data	PG 129	
		IR: Social and relationship capital	PG 94	
		IR: Human capital	PG 123	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	ESG: Fair, responsible and competitive remuneration and retention ESG: Key data	PG 90 PG 129	
401-3	Parental leave	ESG: Fair, responsible and competitive remuneration and retention	PG 90	
		ESG: Key data	PG 129	
GRI 402: Labour/management relations 2016				
402-1	Minimum notice periods regarding operational changes	ESG: Fair, responsible and competitive remuneration and retention	PG 90	
GRI 403: Occupational health and safety 2018				
403-1	Occupational health and safety management system	<p>While we do not measure our safety performance in line with GRI's breakdown by region and gender, occupational health and safety (OHS) and employee wellbeing are important elements of our Consistency of Care strategy and our human resources objectives.</p> <p>Safety, health, environment and quality (SHEQ) activities are supported by the SafeCyte digital platform, which is used to manage the governance structures for quality management, OHS and integrated waste management to ensure regulatory compliance. We continue to do extensive work to standardise our SHEQ operational procedures and practices across the Group. SHEQ is overseen by the Consistency of Care Board Committee.</p> <p>For more information on OHS:</p>		
403-2	Hazard identification, risk assessment, and incident investigation			
403-3	Occupational health services			
403-4	Worker participation, consultation, and communication on OHS			
403-5	Worker training on occupational health and safety			
403-6	Promotion of worker health			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		ESG: Supporting our people's health, safety, resilience and wellbeing	PG 74
			ESG: Key data	PG 129
403-8	Workers covered by an occupational health and safety management system		IR: Social and relationship capital	PG 94
			IR: Human capital	PG 123
403-9	Work-related injuries	QR: Governance	PG 44	
403-10	Work-related ill health			
GRI 404: Training and education 2016				
404-2	Programmes for upgrading employee skills and transition assistance programmes	ESG: Social performance overview	PG 70	
		ESG: Driving blended learning and development and talent management initiatives	PG 85	
		ESG: Key data	PG 129	
		IR: Human capital	PG 123	
404-3	Percentage of employees receiving regular performance and career development reviews	ESG: Fair, responsible and competitive remuneration and retention	PG 90	
		ESG: Key data	PG 129	

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GRI 405: Diversity and equal opportunity 2016			
405-1	Diversity of governance bodies and employees	ESG: Social performance overview	PG 70
		ESG: Driving blended learning and development and talent management initiatives	PG 85
		ESG: Cultivating a diverse and inclusive workplace	PG 100
		ESG: Key data	PG 129
		IR: Board of directors	PG 30
		IR: Executive Committee	PG 36
		IR: Human capital	PG 123
		SR: Responsible corporate citizenship	PG 9
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	ESG: Cultivating a diverse and inclusive workplace	PG 100
		ESG: Ensuring ethical and compliant business conduct	PG 119
		SR: Ethical culture	PG 6
GRI 407: Freedom of association and collective bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	ESG: Ensuring ethical and compliant business conduct	PG 119
		ESG: Ensuring ethics in our supply chain	PG 123
GRI 408: Child labour 2016 and GRI 409: Forced or compulsory labour 2016			
408-1	Operations and suppliers at significant risk for incidents of child labour	ESG: Ensuring ethical and compliant business conduct	PG 119
		ESG: Ensuring ethics in our supply chain	PG 123
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	SR: Ethical culture	PG 6
GRI 411: Rights of indigenous peoples 2016			
411-1	Incidents of violations involving rights of indigenous peoples	We do not currently distinguish between discrimination and violations of rights of indigenous peoples.	N/A
GRI 413: Local communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programmes	ESG: Social performance overview	PG 70
		ESG: Caring for the health of our communities	PG 112
		ESG: Key data	PG 129
		IR: Social and relationship capital	PG 94
GRI 414: Supplier social assessment 2016			
414-2	Negative impacts in the supply chain and actions taken	ESG: Governance performance overview	PG 118
		ESG: Ensuring ethics in our supply chain	PG 123
GRI 415: Public policy 2016			
415-2	Political contributions	No political contributions were or have been made by Netcare.	N/A
GRI 416: Customer health and safety 2016			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	ESG: Governance performance overview	PG 118
		ESG: Ensuring ethical and compliant business conduct	PG 119

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GRI 417: Marketing and labelling 2016			
417-3	Incidents of non-compliance concerning marketing communications	ESG: Governance performance overview	PG 118
		ESG: Ensuring ethical and compliant business conduct	PG 119
GRI 418: Customer privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESG: Governance performance overview	PG 118
		ESG: Protecting our data and our stakeholders' privacy	PG 124
		IR: Digital transformation and data	PG 138