

**ASPEN PHARMACARE HOLDINGS LIMITED
2014 GRI G3.0 STANDARD DISCLOSURES TABLE
GRI Application Level B**

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|----------------------------|--------------------|----------------------------|--------------------------------------|----------------------------|---|
| Application Level B | | Third-party-checked | | Assured by | Environmental Resources Management (Pty) Limited, Johannesburg |
| Profile Disclosure | Description | Reported | Cross-reference/Direct answer | Reason for omission | Explanation |

NOTES REGARDING REFERENCING:

- 1) Page references refer to the page numbers as marked on the referenced documents and not the electronic page numbers.
- 2) Specific paragraph references have been provided in brackets.

STANDARD DISCLOSURES PART I: Profile Disclosures

1. Strategy and Analysis

| | | | | | |
|------------|--|-------|--|-----|-----|
| 1.1 | Statement from the most senior decision-maker of the organization. | Fully | Sustainability Report: Pages 2 and 3 | n/a | n/a |
| 1.2 | Description of key impacts, risks, and opportunities. | Fully | Sustainability Report: Pages 11 to 19 Integrated Report: Pages 12 to 19 (Strategic Objectives), Pages 36 to 43 (Material Sustainability Issues and five year KPI review), Pages 59, 65, 69 and 73 | n/a | n/a |

2. Organizational Profile

| | | | | | |
|------------|--|-------|---|--|--|
| 2.1 | Name of the organization. | Fully | Sustainability Report: Cover page Integrated Report: Cover page | | |
| 2.2 | Primary brands, products, and/or services. | Fully | Sustainability Report: Page 1, Page 20. Integrated Report: Page 6 (Who Are We), Pages 59, 65, 69 and 73 (Leading Brands listed in the Business Unit Reviews) | | |
| 2.3 | Operational structure of the organization, including main divisions, operating companies, subsidiaries, and joint ventures. | Fully | Sustainability Report: Pages 28 to 31 Integrated report: Pages 10 and 11 (Global presence), Pages 50 and 51 (Manufacturing capabilities), Pages 54, 60, 66 and 70 (Listed Key business units in the Business Unit reviews) Annual Financial Statements: Page 138 to 141 (Note 22: Principal subsidiaries and structured entities) | | |
| 2.4 | Location of organization's headquarters. | Fully | Integrated Report: Pages 10 (reference to Group headquarters - Durban office) | | |
| 2.5 | Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report. | Fully | Sustainability Report: Page 4 and 5 (Scope and Boundaries), Page 21 (Anticipated timing of product launches per key territory), Pages 24 and 25 (Geographic and product diversity to sustain growth), Page 26 (Aspen's presence in Europe), Pages 28 to 31 (Market characteristics table) Integrated Report: Page 6 (Who we are), Pages 10 and 11 (Global presence), Pages 54, 60, 66 and 70 (Business Unit Reviews) | | |
| 2.6 | Nature of ownership and legal form. | Fully | Sustainability Report: Page 1 Integrated Report: Page 6 (Who we are/reference to JSE listed company) Annual Financial Statements: Page 144. | | |
| 2.7 | Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries). | Fully | Refer 2.2 and 2.5 above | | |
| 2.8 | Scale of the reporting organization. | Fully | Sustainability Report: Page 1, Page 3 (second last paragraph), Pages 21 (Aspen's product pipeline by value), Page 22 (Extract of value added statement), Pages 24 (Shareholder returns), Pages 28 to 31 (Aspen's reach across key territories), Page 34 (Analysis of tablet-making capacity), Pages 37 and 38 (total employee base and employee growth trends) Integrated Report: Pages 10 and 11 (Global presence), Page 3 (Financial highlights), Pages 34 and 35 (Global competitiveness and Peer company comparatives), Pages 50 and 51 (Manufacturing capabilities) | | |
| 2.9 | Significant changes during the reporting period regarding size, structure, or ownership. | Fully | Sustainability Report: Page 4 and 5 (Scope and boundaries), Page 22 (Extract of value added statement), Pages 25 to 27 (reference to new subsidiaries and acquisitive transactions), Page 32 (Capital composition %), Page 34 (Investment in property, plant and equipment), Pages 37 and 38 (reference to growth in employee base) | | |

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| Profile Disclosure | Description | Reported | Cross-reference/Direct answer | Reason for omission | Explanation |
| | | | Integrated Report: Page 1 (Significant changes during the reporting year), Pages 30 to 33 (Group Chief Executive's report), Page 113 (Top 10 beneficial shareholders) Annual Financial Statements: Pages 6 to 9, Pages 10 to 12 (Note E). | | |
| 2.10 | Awards received in the reporting period. | Fully | Sustainability Report: Page 10 Integrated Report: Page 27 | | |
| 3. Report Parameters | | | | | |
| 3.1 | Reporting period (e.g., fiscal/calendar year) for information provided. | Fully | Sustainability Report: Page 4 (About this report) | | |
| 3.2 | Date of most recent previous report (if any). | Fully | Sustainability Report: Page 4 (About this report) | | |
| 3.3 | Reporting cycle (annual, biennial, etc.) | Fully | Sustainability Report: Page 4 (About this report) | | |
| 3.4 | Contact point for questions regarding the report or its contents. | Fully | Sustainability Report: Inside cover page (Sustainability Report contact details) Integrated Report: Page 37 (right column, second paragraph) | | |
| 3.5 | Process for defining report content. | Fully | Sustainability Report: Page 7 (Determination of material issues and prioritisation of topics) Integrated Report: Pages 36 and 37 | | |
| 3.6 | Boundary of the report (e.g., countries, divisions, subsidiaries, leased facilities, joint ventures, suppliers) | Fully | Sustainability Report: Pages 4 and 5 (Scope and boundaries) | | |
| 3.7 | State any specific limitations on the scope or boundary of the report (see completeness principle for explanation of scope). | Fully | Sustainability Report: Pages 4 and 5 (Scope and boundaries), Pages 7 and 8 (Progress on Aspen's sustainability reporting journey) | | |
| 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 organizations. | Fully | Sustainability Report: Pages 4 and 5 (Scope and boundaries) | | |
| 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 GRI Indicator Protocols. | Fully | Sustainability Report: Page 4 (About this report), Page 60 | | |
| 3.10 | Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g. mergers/acquisitions, change of base years/periods, nature of business, measurement methods). | Fully | Sustainability Report: Page 4 (About this report), Page 48 (Restatement of 2013 comparatives) | | |
| 3.11 | Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report. | Fully | Sustainability Report: Pages 4 and 5 (Scope and boundaries), Page 21 (Product pipeline/first paragraph), Page 22 (Extract of value added statement (reference to weighting of employees for new business units)), Page 48 (reference to amendment of safety calculators) | | |
| 3.12 | Table identifying the location of the Standard Disclosures in the report. | Fully | Sustainability Report: Inside cover page Integrated Report: Page 37 | | |
| 3.13 | Policy and current practice with regard to seeking external assurance for the report. | Fully | Sustainability Report: Inside cover page, Page 8 (Combined assurance) Integrated report: Page 37 | | |
| 4. Governance, Commitments and Engagement | | | | | |
| 4.1 | Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight. | Fully | Integrated Report: Pages 74 to 81 | | |
| 4.2 | Indicate whether the Chair of the highest governance body is also an executive officer. | Fully | Integrated Report: Page 76 and 78 (Board leadership) | | |
| 4.3 | For organizations that have a unitary board structure, state the number of members of the highest governance body | Fully | Integrated Report: Page 78 (Composition of the Board) | | |

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| | that are independent and/or non-executive members. | | | | |
| 4.4 | Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body. | Fully | Integrated Report: Page 81 (Stakeholder engagement and dispute resolution) | | |
| 4.5 | Linkage between compensation for members of the highest governance body, senior managers, and executives (including departure arrangements), and the organization's performance (including social and environmental performance). | Fully | Sustainability Report: Page 5 (Sustainability governance) | | |
| 4.6 | Processes in place for the highest governance body to ensure conflicts of interest are avoided. | Fully | Integrated Report: Page 80 (Independence of non-executive directors and conflicts of interest) Social & Ethics Committee Report: Page 3 (Conflicts of interest) | | |
| 4.7 | Process for determining the qualifications and expertise of the members of the highest governance body for guiding the organization's strategy on economic, environmental, and social topics. | Fully | Integrated Report: Pages 78 and 79 (Composition of the Board, Board appointment and retirement processes and Board committees) | | |
| 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 | Sustainability Report: Page 1 (Aspen's Vision and Values, reference to Responsible Corporate Citizenship Philosophy), Page 4 (reference to Aspen's sustainability themes), Page 7 (reference to Aspen's Stakeholder Engagement Policy, Sustainability reporting framework), Page 8 (Combined assurance), Page 9 and 10 (Integrated Reporting/Capitals), Page 36 (reference to Aspen's Grievance Policy), Page 42 (reference to HIV/AIDS Policy), Page 44 (reference to Aspen's Code of Conduct, BBBEE Codes, Employment Equity Act and Transformation Policy), Page 45 (reference to Aspen's SED approach), Page 47 (reference to Aspen's South African Safety Policy and phased 3 year project for OHSAS 18001 compliance), Page 50 (reference to Aspen's Environmental Management Philosophy and phased 3 year project for ISO 14001 compliance) Integrated Report: Pages 4 and 5 (overview of Aspen's strategy and business model), Pages 12 to 19 (Strategic objectives), Page 20 (reference to Stakeholder Engagement Policy), Page 81 (reference to Stakeholder Engagement Policy, Responsible Corporate Citizenship Philosophy and Risk governance approach), Page 83 (Remuneration Philosophy and Policy) Corporate Governance Report: Page 2 (reference to Board Charter), Page 5 (reference to Group's Ethics Management programme), Page 5 (reference to Stakeholder Engagement Report) Audit & Risk Committee Report: Page 1 (reference to Audit & Risk Committee Terms of Reference), Page 3 (reference to whistle blowing process), Page 4 (reference to Group risk policy and Group risk plan) Social & Ethics Committee Report: Page 1 (reference to Terms of Reference), Page 2 (reference to Code of Conduct, ethics management programme and employee induction programmes), Page 3 (reference to Tip-offs details, Conflict of Interest policy, Code of Conduct and Transformation Policy), Page 4 (reference to Responsible Corporate Citizenship Philosophy) BBBEE Report: Page 1 (Aspen's BBBEE philosophy) Communication on progress in respect of Aspen's application of the United nations Global Compact's 10 principles Report | | |
| 4.9 | Procedures of the highest governance body for overseeing the organization's identification and management of economic, environmental, and social performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed | Fully | Sustainability Report: Page 5 (Sustainability Governance). Corporate Governance Report: Pages 5 and 6 (Board responsibilities for ethics management, Legislative compliance, Engagement with stakeholders, Risk governance, IT governance, Internal audit, Dispute | | |

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| | standards, codes of conduct, and principles. | | resolution and Going concern. Audit & Risk Committee Report: Pages 3 and 4 (duties assigned by the Board). Social & Ethics Committee Report: Pages 2 to 4 | | |
| 4.10 | Processes for evaluating the highest governance body's own performance, particularly with respect to economic, environmental, and social performance. | Fully | Sustainability Report: Page 5 (Sustainability governance) Corporate Governance Report: Page 4 (Evaluation of Board performance). | | |
| 4.11 | Explanation of whether and how the precautionary approach or principle is addressed by the organization. | Fully | Sustainability Report: Page 7 (Determination of material issues and prioritisation of topics), Pages 28 to 31 (risks and opportunities column). Integrated Report: Pages 12 to 19 (opening paragraph as well as Challenges and Risks column), Page 36 to 43 (Opening paragraph and Performance Implications column). Corporate Governance Report: Page 5 (Risk governance) Annual Financial Statements: Pages 96 to 106 (Note 38) | | |
| 4.12 | Externally developed economic, environmental, and social charters, principles, or other initiatives to which the organization subscribes or endorses. | Fully | Sustainability Report: Inside cover page (reference to GRI 3.0), Page 8 (left column, third paragraph), Page 2 (BBBEE legislation, UN Global Compact), Page 3 (ISO 50001, ISO 14001, OHSAS 18001, PHEF, G4, Integrated Reporting Framework), Page 7 (Sustainability reporting framework), Page 8 (AA1000AS and ISAE 3000 assurance frameworks), Page 20 (GMP), Page 21 (IMS values for product pipeline), Page 33 (JIBAR, LIBOR and BBSY), Page 36 (in-country labour legislation), Page 44 (BBBEE Codes and Employment Equity Act), Page 45 (PHEF), Page 47 (OHSAS 18001), Page 50 (ISO 14001) Integrated Report: Inside cover (King III) Pages 78 (Corporate governance and application of King III), Page 91 (IFRS) Corporate Governance Report: Page 1 (King III, South African Companies Act and JSE Listing Requirements) Social & Ethics Committee Report: Pages 2 (King III), Page 3 (JSE Listings Requirements, UN Global Compact, BBBEE Codes) | | |
| 4.13 | Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues; or * Views membership as strategic. | Partially | Sustainability Report: Page 3 (signatory to UN Global Compact and participant in the PHEF), Page 10 (SRI qualification), Page 27 (part of the top global generic pharmaceutical companies), Page 55 (membership of environmental management forums) Integrated Report: Pages 20 and 21 (Stakeholder Engagement report). Direct response: Aspen belongs to and participates in associations to the extent that such affiliations are in alignment with the Group's strategic priorities and relevant to business activities. Participation and membership is in accordance with the Group's ethical policies and the Code of Conduct and cover a broad base of relevant industry associations and representations. For this reason, specific disclosures in this regard are not considered to be relevant. For further information, stakeholders are invited to contact the company secretary: rverster@aspenpharma.com | Proprietary information | See Direct response |
| 4.14 | List of stakeholder groups engaged by the organization. | Fully | Sustainability Report: Page 6 Integrated Report: Page 20 and 21 | | |
| 4.15 | Basis for identification and selection of stakeholders with whom to engage. | Fully | Sustainability Report: Page 6 Integrated Report: Page 20 and 21 Corporate Governance Report: Page 5 (Engagement with stakeholders) | | |

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| 4.16 | Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group. | Partially | Integrated Report: Page 20 Stakeholder Engagement Report | | |
| 4.17 | Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. | Fully | Integrated Report: Pages 20 and 21 | | |

STANDARD DISCLOSURES PART II: Disclosures on Management Approach (DMAs)

| | | | | | |
|----------------|---|-------|---|-------------------------|--|
| DMA EC | Disclosure on Management Approach EC | | | | |
| Aspects | Economic performance | Fully | Sustainability Report: Pages 22 to 35 Integrated Report: Pages 12 to 19 (Strategic objectives), Page 46 to 49 (Financial review), Pages 90 to 111 (Summarised financial statements) Annual Financial Statements 2014 - full document. | | |
| | Market presence | Fully | Sustainability Report: Page 21 (value of product pipeline per geographic location), Pages 24 to 31 (Geographic and product diversity to sustain growth) Integrated Report: Pages 10 and 11 (Global presence), Pages 50 to 51 (Manufacturing capabilities) Pages 54 to 73 (Business unit reviews). | | |
| | Indirect economic impacts | Fully | Sustainability Report: Pages 24 to 31 (Geographic and product diversity to sustain growth), Page 23 (Distribution between key stakeholders), Pages 36 (Investing in employee development), Page 42 (Managing employee wellness), Page 44 (Transformation in South Africa), Page 45 (Aspen's contribution to communities) Integrated Report: Pages 12 and 13 (Providing high quality, affordable products), Page 14 and 15 (Relevant pipeline development), Pages 16 and 17 (Stimulating work environment), Pages 18 and 19 (Responsible corporate citizenship) | | |
| DMA EN | Disclosure on Management Approach EN | | | Further comments | |
| Aspects | Materials | Fully | Sustainability Report: Page 20 (reference to purchase of raw materials from accredited suppliers), Page 35 (Procurement and supporting transformation in the South African supply chain) | | |
| | Energy | Fully | Sustainability Report: Pages 54 and 55 Integrated Report: Pages 42 and 43 (Managing efficient utilisation of scarce resources/Electricity used), Page 18 and 19 (Strategic objectives/Responsible corporate citizenship) | | |
| | Water | Fully | Sustainability Report: Pages 54 and 55 Integrated Report: Pages 42 and 43 (Managing efficient utilisation of scarce resources/Electricity used), Page 18 and 19 (Strategic objectives/Responsible corporate citizenship) | | |
| | Biodiversity | Fully | Sustainability Report: Not applicable – none of the Group's business units are located in areas of biodiversity. Refer Page 50. | | |
| | Emissions, effluents and waste | Fully | Sustainability Report: Page 50 (Managing emissions) and Page 51 (Responsible management of waste and effluent) Integrated Report: Page 18 and 19 (Responsible corporate citizenship), Pages 42 and 43 (Preserving the environment) | | |
| | Products and services | Fully | Sustainability Report: Page 1, Page 20, Page 34 (Sustaining a cost-competitive manufacturing base/Relevance to the business) Integrated Report: Page 6, Pages 12 and 13 (Strategic objectives), Pages 14 and 15 (Promotion of our products worldwide and Relevant pipeline development), Pages 16 and 17 (Creating advantage through our production capabilities), Pages 50 and 51 (Manufacturing capabilities), Pages 52 and 53 (Strategic group operations review), Pages 54 to 73 (Business unit reviews). | | |
| | Compliance | Fully | Sustainability Report: Page 5 (Sustainability Governance and The UN Global Compact), Page 7 | | |

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| | | | (Sustainability reporting framework), Page 8 (Combined assurance), Page 20 (GMP), Page 20 (compliance to relevant marketing codes), Page 34 (compliance of manufacturing facilities), Page 36 (compliance to in-country labour legislation and compliance frameworks to uphold employee rights), Page 44 (Employment Equity Act and BBBEE Codes, references to processes to uphold human rights), page 47 (OHSAS 18001), Page 50 (ISO 14001 and ISO 50001) Integrated Report: Pages 18 and 19 (Responsible corporate citizenship), Page 81 (Legislative compliance). Corporate Governance Report -full report. Audit and Risk Committee Report -full report. Social & Ethics Committee Report -full report. BBBEE Report - full report. | | |
| | Transport | Not | Not material | | Aspen is not in the business of transportation and responsibility for physical distribution of products is transferred to accredited third party logistics companies. Therefore this indicator is not considered to be material to the Group's sustainability risks. |
| | Overall | Fully | Sustainability Report: Inside cover page and Pages 1 to 3 Integrated Report: Inside cover page (Content and scope of the report), Pages 4 and 5 (This is Aspen), Pages 6 and 7 (Who we are), Pages 12 to 19 (Strategic objectives) | | |
| DMA LA | Disclosure on Management Approach LA | | | Further comments | |
| Aspects | Employment | Fully | Sustainability Report: Pages 36 and 37 (Attracting, retaining and developing employees) Integrated Report: Pages 16 and 17 (Strategic objectives/Stimulating work environment), Pages 40 and 41 (Creating an environment in which our employees can thrive). | | |
| | Labour/management relations | Fully | Sustainability Report: Page 2 (second paragraph right column), Pages 36 and 37 (Respecting employee rights, Integration of employees in the new business units) Integrated Report: Pages 20 and 21 Social & Ethics Committee Report: Page 3 (Human rights and labour practices) | | |
| | Occupational health and safety | Fully | Sustainability Report: Page 3 (third paragraph, left column), Pages 42 and 43 (Managing employee wellness and Supporting HIV/infected patients and employees), Page 47 (Relevance to the business) Integrated Report: Page 16 and 17 (Strategic objectives/Stimulating work environment) Pages 40 and 41 (Providing a safe working environment) Social & Ethics Committee Report: Page 4 (Environment, health and safety) | | |
| | Training and education | Fully | Sustainability Report: Page 2 (second paragraph, right column), Page 36 (Investing in employee development) Integrated Report: Pages 16 and 17 (Strategic objectives/Stimulating work environment), Pages 40 and 41 (Creating an environment in which our employees can thrive) | | |
| | Diversity and equal opportunity | Fully | Sustainability Report: Page 36 (Attracting, retaining and developing employees/first paragraph), Page 44 (Transformation in South Africa and Respecting human rights) | | |

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| | | | <p>Integrated Report: Pages 18 and 19 (Responsible corporate citizenship/BBEEE accreditation in South Africa), Pages 40 and 41 (Promoting equality)</p> <p>Social & Ethics Committee Report: Page 3 (Human rights and labour practices)</p> <p>BBBEE Report - full report</p> | | |
| DMA HR | Disclosure on Management Approach HR | | | Further comments | |
| Aspects | Investment and procurement practices | Fully | <p>Sustainability Report: Page 35 (Procurement and supporting transformation in the South African supply chain)</p> <p>Social & Ethics Committee Report: Page 4 (Promoting BBBEE in South Africa)</p> <p>BBBEE Report - full report</p> | | |
| | Non-discrimination | Fully | <p>Sustainability Report: Page 44</p> <p>Integrated Report: Pages 18 and 19 (Responsible corporate citizenship), Pages 40 and 41 (Promoting equality).</p> <p>Social & Ethics Committee Report: Page 3 (Human rights and labour practices), Page 5 (Promoting BBEEE in South Africa)</p> <p>Communication on progress in respect of Aspen's application of the United Nations Global Compact's 10 principles 2014: Pages 2 and 3</p> | | |
| | Freedom of association and collective bargaining | Fully | <p>Sustainability Report: Page 36 and 37 (Respecting employee rights)</p> <p>Communication on progress in respect of Aspen's application of the United Nations Global Compact's 10 principles 2014: Page3</p> | | |
| | Child labour | Fully | <p>Sustainability Report: Page 44 (Upholding human rights)</p> <p>Social & Ethics Committee Report: Page 3 (Human rights and labour practices)</p> <p>Communication on progress in respect of Aspen's application of the United Nations Global Compact's 10 principles 2014: Page3</p> | | |
| | Forced and compulsory labour | Fully | <p>Sustainability Report: Page 44 (Upholding human rights)</p> <p>Social & Ethics Committee Report: Page 3 (Human rights and labour practices)</p> <p>Communication on progress in respect of Aspen's application of the United Nations Global Compact's 10 principles 2014: Page3</p> | | |
| | Security practices | Fully | <p>Sustainability Report: Page 47 (third paragraph, right column)</p> | | |
| | Indigenous rights | Fully | <p>Sustainability Report: Page 2 (third paragraph, right column),Page 44 (Transformation in South Africa)</p> <p>Integrated Report: Pages 18 and 19 (Responsible corporate citizenship), Pages 40 and 41 (Promoting equality).</p> <p>Social & Ethics Committee Report: Page 4 (Promoting BBBEE in South Africa)</p> <p>Communication on progress in respect of Aspen's application of the United Nations Global Compact's 10 principles 2014: Page2</p> | | |
| DMA SO | Disclosure on Management Approach SO | | | Further comments | |
| Aspects | Community | Fully | <p>Sustainability Report: Page 3 (left column, past paragraph) and Page 45 (Relevance to the business)</p> <p>Integrated Report: Page 26 (Governance and socio-economic development-integral to the Aspen way)</p> | | |
| | Corruption | Fully | <p>Sustainability Report: Pages 5 and 6 (The UN Global Compact)</p> <p>Communication on progress in respect of Aspen's application of the United Nations Global Compact's</p> | | |

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| | | | 10 principles 2014: Page 5 | | |
| | Public policy | Fully | <p>Sustainability Report: Page 2 (right column, last paragraph), Page 3 (reference to PHEF), Page 5 (Sustainability governance), Page 44 (reference to BBBEE Codes and Employment Equity Act), Page 45 (reference to PHEF), Page 55 (reference to participation in industry bodies aligning public-private partnership initiatives for environmental management)</p> <p>Integrated Report: Pages 18 and 19 (To practice good corporate citizenship), Page 26 (Governance and socio-economic development – integral to the Aspen way), Page 61 (Challenging trading conditions prevailed in Australia, Pages 67 and 68 (The South African market conditions and legislative environment).</p> <p>Social & Ethics Committee Report: Full report</p> <p>BBBEE Report: full report.</p> <p>Communication on progress in respect of Aspen's application of the United Nations Global Compact's 10 principles 2014: Full report</p> | | |
| | Anti-competitive behaviour | Fully | <p>Corporate Governance Report: Page 5 (Legislative compliance).</p> <p>Social & Ethics Committee Report: Page 2 (reference to Code of Conduct covering competition law)</p> | | |
| | Compliance | Fully | <p>Sustainability Report: Page 10 (reference to SRI qualification)</p> <p>Integrated Report: Pages 18 and 19 (To practise good corporate citizenship), Pages 42 and 43 (Conducting our business in a responsible manner), Page 81 (Legislative compliance).</p> <p>Corporate Governance Report: Page 5 (Legislative compliance).</p> <p>BBBEE Report: full report.</p> <p>Social & Ethics Committee Report: full report.</p> <p>Remuneration and Nominations Committee Report: full report</p> <p>Communication on progress in respect of Aspen's application of the United Nations Global Compact's 10 principles 2014: Full report</p> | | |
| DMA PR | Disclosure on Management Approach PR | | | Further comments | |
| Aspects | Customer health and safety | Fully | <p>Sustainability Report: Page 20</p> <p>Integrated Report: Pages 12 and 13 (Providing high quality, affordable products), Pages 36 and 37 (Sustaining life and health through high quality and affordable medicines)</p> <p>Social & Ethics Committee Report: Page 4 (Environment, health and safety and Responsible corporate citizenship)</p> | | |
| | Product and service labelling | Fully | <p>Sustainability Report: Page 20 (Managing the responsible supply of products)</p> <p>Social & Ethics Committee Report: Page 4 (Responsible Corporate Citizenship)</p> | | |
| | Marketing communications | Fully | <p>Sustainability Report: Page 20 (Managing the responsible supply of products)</p> <p>Social & Ethics Committee Report: Page 4 (Responsible Corporate Citizenship)</p> | | |
| | Customer privacy | Not | Not material | | The Group takes steps to protect customer confidentiality as appropriate. It should be noted that Aspen sells to dispensing doctors, pharmacies and hospitals only. Aspen does not sell products directly to consumers. |

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| | Compliance | Fully | <p>Sustainability Report: Page 20 (Managing the responsible supply of products)</p> <p>Integrated Report: Pages 12 and 13 (Providing high quality, affordable products), Pages 36 and 37 (Sustaining life and health through high quality and affordable medicines), Pages 50 and 51 (Manufacturing capabilities including accreditations), Page 81 (Legislative compliance)</p> <p>Corporate Governance Report: Page 5 (Legislative compliance).</p> <p>Social & Ethics Committee Report: Page 4 (Responsible Corporate Citizenship)</p> | | |
| STANDARD DISCLOSURES PART III: Performance Indicators | | | | | |
| Economic | | | | | |
| Economic performance | | | | | |
| EC1 | Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments. | Fully | <p>Sustainability report: Pages 12 to 15 (Adding economic value to stakeholders, Maintenance of financial health and Sustaining a cost-competitive manufacturing base), Page 22 (Extract of value added statement), Page 45 (SED spend)</p> <p>Integrated Report: Pages 90 to 111 (Summarised Financial Statements).</p> | | |
| EC2 | Financial implications and other risks and opportunities for the organization's activities due to climate change. | Fully | Refer online to www.aspenpharma.com for Aspen's 2014 CDP submission, sections 5 and 6 | | |
| EC3 | Coverage of the organization's defined benefit plan obligations. | Fully | Annual Financial Statements: Pages 73 to 77 (Note 20) | | |
| EC4 | Significant financial assistance received from government. | Fully | <p>Sustainability Report: Page 23 (Distribution between key stakeholders/Paragraph 2)</p> <p>Annual Financial Statements: Page 88 (reference to strategic project allowances)</p> | | |
| EC5 | Range of ratios of standard entry level wage compared to local minimum wage at significant locations of operation. | Partially | <p>Ratios are not specifically disclosed.</p> <p>Refer to Page 36 of the Sustainability Report referring to wages paid in accordance with legislated rates.</p> | | |
| EC6 | Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation. | Fully | <p>Sustainability Report: Page 35 (Procurement and supporting transformation in the South African supply chain)</p> <p>Integrated Report: Pages 18 and 19 (Responsible corporate citizenship), Pages 40 and 41 (Promoting equality)</p> <p>Social & Ethics Committee Report: Page 4 (Promoting BBBEE in South Africa)</p> <p>Also refer online to www.aspenpharma.com for Aspen's 2014 Empowerdex certificate</p> | | |
| EC7 | Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation. | Partially | <p>Sustainability Report: Page 44 (Transformation in South Africa)</p> <p>Social & Ethics Committee Report: Page 4 (Promoting BBBEE in South Africa)</p> <p>Proportion of senior management hired from the local community at significant locations of operation not specifically disclosed – the shortage of experienced pharmaceutical skills in South Africa requires consideration to be made, as required, of candidates from outside South Africa to meet necessary criteria.</p> | | |
| Indirect economic impacts | | | | | |
| EC8 | Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement. | Fully | Sustainability Report: Pages 45 and 46 | | |
| EC9 | Understanding and describing significant indirect economic impacts, including the extent of impacts. | Partially | <p>Sustainability Report: Pages 45 (Relevance to the business)</p> <p>Extent of impacts has not been measured by Aspen but is given consideration through the PHEF.</p> | | |
| Environmental | | | | | |
| Materials | | | | | |
| EN1 | Materials used by weight or volume. | Not | Not material. A wide range of critical materials are used. | | |
| EN2 | Percentage of materials used that are recycled input materials. | Not | Not material. Limited opportunity for this in the pharmaceutical industry where input materials are required to meet specific regulatory standards. Consideration is given to recyclable packaging materials which meet specifications. | | |
| Energy | | | | | |
| EN3 | Direct energy consumption by primary energy source. | Fully | Sustainability Report: Page 56 | | |
| EN4 | Indirect energy consumption by primary source. | Fully | Sustainability Report: Page 56 | | |
| EN5 | Energy saved due to conservation and efficiency improvements. | Fully | Sustainability Report: Page 56 | | |
| EN6 | Initiatives to provide energy-efficient or | Not | No material interventions have yet been implemented. Appropriate systems to | | |

ASPEN PHARMACARE HOLDINGS LIMITED
2014 GRI G3.0 STANDARD DISCLOSURES TABLE
GRI Application Level B

| Application Level B | | Third-party-checked | | Assured by | Environmental Resources Management (Pty) Limited, Johannesburg |
|---------------------------------------|---|---------------------|--|---------------------|--|
| Profile Disclosure | Description | Reported | Cross-reference/Direct answer | Reason for omission | Explanation |
| | renewable energy based products and services, and reductions in energy requirements as a result of these initiatives. | | measure energy savings are being considered in the South African business. | | |
| EN7 | Initiatives to reduce indirect energy consumption and reductions achieved. | Not | Sustainability Report: Page 56 (no new initiatives were implemented during 2014 but previously implemented initiatives continue to be supported. For details of these, please refer to the 2013 (Pages 38 and 39) and 2012 (Page 163) sustainability reports. | | |
| Water | | | | | |
| EN8 | Total water withdrawal by source. | Fully | Sustainability Report: Page 54 (Right column, first paragraph) | | |
| EN9 | Water sources significantly affected by withdrawal of water. | Not | None have been materially affected | | |
| EN10 | Percentage and total volume of water recycled and reused. | Partially | Sustainability Report: Page 57 | | |
| Biodiversity | | | | | |
| 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 | Sustainability Report: Page 50 - none of the Group's business units were located in conservation areas or areas of biodiversity at year end | | |
| EN12 | Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas. | Not | NA | | |
| EN13 | Habitats protected or restored. | Not | NA | | |
| EN14 | Strategies, current actions, and future plans for managing impacts on biodiversity. | Not | NA | | |
| EN15 | Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk. | Not | NA | | |
| Emissions, effluents and waste | | | | | |
| EN16 | Total direct and indirect greenhouse gas emissions by weight. | Fully | Sustainability Report: Page 52 | | |
| EN17 | Other relevant indirect greenhouse gas emissions by weight. | Not | Not material. Refer to Page 50 of the Sustainability Report where it is reported that stack emissions measured during 2013 found the level of air pollutants to be negligible | | |
| EN18 | Initiatives to reduce greenhouse gas emissions and reductions achieved. | Not | Refer to Sustainability Report Page 50 - Measured air pollution indicators are negligible and therefore not material to Aspen's environmental risks | | |
| EN19 | Emissions of ozone-depleting substances by weight. | Not | NA | | |
| EN20 | NOx, SOx, and other significant air emissions by type and weight. | Not | NA | | |
| EN21 | Total water discharge by quality and destination. | Partially | Sustainability Report: Page 51 (Responsible management of waste and effluent) and Page 53 (Effluent management) | | |
| EN22 | Total weight of waste by type and disposal method. | Fully | Sustainability Report: Pages 52 and 53 | | |
| EN23 | Total number and volume of significant spills. | Not | To date, not specifically measured for disclosure. Consideration will be given to future measurement and disclosure to the extent that the risk of spills is considered to be material | | |
| EN24 | 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. | Not | NA | | |
| EN25 | Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff. | Not | NA | | |
| Products and services | | | | | |
| EN26 | Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation. | Not | NA | | |
| EN27 | Percentage of products sold and their packaging materials that are reclaimed by category. | Not | NA | | |
| Compliance | | | | | |
| EN28 | Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations. | Fully | Sustainability Report: Page 51 (Material environmental risks in the Netherlands) and Page 53 (Effluent management) | | |
| Transport | | | | | |
| EN29 | Significant environmental impacts of transporting products and other goods | Not | NA | | |

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|---|---|---------------------|---|---------------------|--|
| Profile Disclosure | Description | Reported | Cross-reference/Direct answer | Reason for omission | Explanation |
| | and materials used for the organization's operations, and transporting members of the workforce. | | | | |
| Overall | | | | | |
| EN30 | Total environmental protection expenditures and investments by type. | Not | NA | | |
| Social: Labour Practices and Decent Work | | | | | |
| Employment | | | | | |
| LA1 | Total workforce by employment type, employment contract, and region. | Partially | Sustainability Report: Page 38 (Employee movement 2014) | | |
| LA2 | Total number and rate of employee turnover by age group, gender, and region. | Partially | Sustainability Report: Pages 38 and 39 - employee turnover by region provided. Gender and age are not considered to be material to the measurement of turnover in the Group. Direct response: Refer Page 25 of the 2013 Sustainability Report : in a perception study conducted to evaluate perceptions of female staff in the South African business regarding equality of women in the workplace and suitability of work conditions, no material issues regarding gender equality were reported. | | |
| LA3 | Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations. | Not | NA | | |
| Labour/management relations | | | | | |
| LA4 | Percentage of employees covered by collective bargaining agreements. | Fully | Sustainability Report: Page 36 and 37 (Respecting employee rights) | | |
| LA5 | Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements. | Fully | Sustainability Report: Page 36 and 37 (Respecting employee rights) | | |
| Occupational health and safety | | | | | |
| LA6 | Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advice on occupational health and safety programs. | Not | NA | | |
| LA7 | Rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region. | Partially | Sustainability Report: Pages 48 and 49 | | |
| LA8 | Education, training, counselling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases. | Fully | Sustainability Report: Pages 42 and 43 | | |
| LA9 | Health and safety topics covered in formal agreements with trade unions. | Not | NA | | |
| Training and education | | | | | |
| LA10 | Average hours of training per year per employee by employee category. | Not | Additional disclosure which is considered to be material to Aspen's business : Sustainability Report - Pages 39 (Investment in employee training, average training spend per employee) Pages 42 and 43 (reference to HIV/AIDS training), Page 53 (Environmental management training) | | |
| LA11 | Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings. | Not | NA | | |
| LA12 | Percentage of employees receiving regular performance and career development reviews. | Fully | Sustainability Report: Page 36 (Managing staff performance to create value) | | |
| Diversity and equal opportunity | | | | | |
| LA13 | Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity. | Not | NA | | |
| LA14 | Ratio of basic salary of men to women by employee category. | Not | NA | | |
| Social: Human Rights | | | | | |
| Investment and procurement practices | | | | | |
| HR1 | Percentage and total number of significant investment agreements that include human rights clauses or that have undergone human rights screening. | Partially | Sustainability Report: Page 44 (Respecting human rights) All (100%) new contractual agreements contain clauses to protect human rights in alignment with the Group's Code of Conduct. (The absolute number of contracts is not disclosed). | | |
| HR2 | Percentage of significant suppliers and contractors that have undergone screening on human rights and actions taken. | Not | NA | | |
| HR3 | Total hours of employee training on policies and procedures concerning | Not | NA | | |

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|---|--|---------------------|--|---------------------|--|
| Profile Disclosure | Description | Reported | Cross-reference/Direct answer | Reason for omission | Explanation |
| | aspects of human rights that are relevant to operations, including the percentage of employees trained. | | | | |
| Non-discrimination | | | | | |
| HR4 | Total number of incidents of discrimination and actions taken. | Fully | Sustainability Report: Page 44 (Upholding human rights and Upholding the Aspen Code of Conduct) Zero incidents | | |
| Freedom of association and collective bargaining | | | | | |
| HR5 | Operations identified in which the right to exercise freedom of association and collective bargaining may be at significant risk, and actions taken to support these rights. | Fully | Sustainability Report: Page 37 (Left column, first paragraph) No risk | | |
| Child labour | | | | | |
| HR6 | Operations identified as having significant risk for incidents of child labour, and measures taken to contribute to the elimination of child labour. | Fully | Sustainability Report: Page 44 (Upholding human rights and Upholding the Aspen Code of Conduct) Zero incidents | | |
| Forced and compulsory labour | | | | | |
| HR7 | Operations identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of forced or compulsory labour. | Fully | Sustainability Report: Page 44 (Upholding human rights and Upholding the Aspen Code of Conduct) Zero incidents | | |
| Security practices | | | | | |
| HR8 | Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations. | Not | NA | | |
| Indigenous rights | | | | | |
| HR9 | Total number of incidents of violations involving rights of indigenous people and actions taken. | Fully | Sustainability Report: Page 44 (Upholding human rights and Upholding the Aspen Code of Conduct) Zero incidents | | |
| Social: Society | | | | | |
| Community | | | | | |
| SO1 | Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting. | Not | NA | | |
| Corruption | | | | | |
| SO2 | Percentage and total number of business units analyzed for risks related to corruption. | Fully | Communication on progress in respect of Aspen's application of the United Nations Global Compact's 10 principles 2014: Page 5 (Implementation) | | |
| SO3 | Percentage of employees trained in organization's anti-corruption policies and procedures. | Partially | Communication on progress in respect of Aspen's application of the United Nations Global Compact's 10 principles 2014: Page 5 (Implementation) Percentage of employees trained is not disclosed publically is measured internally and monitored by the Social & Ethics Committee | | |
| SO4 | Actions taken in response to incidents of corruption. | Fully | Communication on progress in respect of Aspen's application of the United Nations Global Compact's 10 principles 2014: Page 5 (Measurement of outcomes) Social & Ethics Committee Report: Page 3 (Tip-Offs Anonymous Hotline) | | |
| Public policy | | | | | |
| SO5 | Public policy positions and participation in public policy development and lobbying. | Not | NA | | |
| SO6 | Total value of financial and in-kind contributions to political parties, politicians, and related institutions by country. | Fully | Social & Ethics Committee Report: Page 2 (last paragraph) Zero | | |
| Anti-competitive behaviour | | | | | |
| SO7 | Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes. | Fully | Integrated Report: Pages 42 and 43 (Conducting our business in a responsible manner) Zero | | |
| Compliance | | | | | |
| SO8 | Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations. | Fully | Integrated Report: Pages 42 and 43 (Conducting our business in a responsible manner) Zero | | |
| Social: Product Responsibility | | | | | |
| Customer health and safety | | | | | |
| 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 | Sustainability Report: Page 20 (Managing the responsible supply of products) | | |

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|--------------------------------------|--|---------------------|--|---------------------|--|
| Profile Disclosure | Description | Reported | Cross-reference/Direct answer | Reason for omission | Explanation |
| PR2 | Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes. | Fully | Sustainability Report: Page 20 and 21 (Product recalls). No other incidents of non-compliance took place re: regulatory or voluntary codes impacting health and safety of products | | |
| Product and service labelling | | | | | |
| PR3 | Type of product and service information required by procedures and percentage of significant products and services subject to such information requirements. | Fully | Sustainability Report: Page 20. Social & Ethics Committee Report: Page 2 (right column, second last paragraph), Page 4 (Responsible corporate citizenship) | | |
| PR4 | Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes. | Fully | Direct response: Zero incidents | | |
| PR5 | Practices related to customer satisfaction, including results of surveys measuring customer satisfaction. | Fully | Sustainability Report: Pages 20 and 21 (Relevance to the business) | | |
| Marketing communications | | | | | |
| PR6 | Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship. | Fully | Sustainability Report: Page 20 (Managing the responsible supply of products and Managing quality requirements in the supply chain) Social & Ethics Committee Report: Page 4 (Responsible Corporate Citizenship) | | |
| PR7 | 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 | Direct response: Zero incidents | | |
| Customer privacy | | | | | |
| PR8 | Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data. | Fully | Zero | | |
| Compliance | | | | | |
| PR9 | Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services. | Fully | Direct response: Zero incidents | | |