



 **SPUR** CORP.  
LEADING FOR THE GREATER GOOD



Guidance  
checklist

# TWENTY 22

## THE GLOBAL REPORTING INITIATIVE

The group has utilised the Global Reporting Indicators (GRI) for environmental reporting since 2011.

Focus	Description	GRI ref	2020 Actual	2021 Target	2021 Actual	2022 Target	2022 Actual	2023 Target	2025 Target	Comment
<b>ENERGY</b>										
Electricity – Regional Offices <sup>21</sup>	Electricity consumption for regional offices (total MWh per annum)	G4-EN3	485 MWh	550 MWh	347 MWh	550 MWh	405 MWh	550 MWh	560 MWh	Johannesburg includes estimates due to Power Star M&V system non-operational over the reporting period
Electricity – Facilities	Electricity consumption for facilities (total MWh per annum)	G4-EN3	542 MWh	550 MWh	561 MWh	550 MWh	545 MWh	550 MWh	560 MWh	Includes Baker Street (Décor) with new cold storage & Central Kitchens
Diesel	Diesel used for generators at facilities and regional offices (total litres per annum)	G4-EN3	3 081 Litres	3 000 Litres	2 766 Litres	3 000 Litres	6 494 Litres	6 000 Litres	8 500 Litres	Consumption influenced by load shedding
Paraffin	Paraffin use at SCK (total litres per annum)	G4-EN3	33 480 Litres	45 000 Litres	43 480 Litres	45 000 Litres	48 100 Litres	45 000 Litres	50 000 Litres	
Liquid Petroleum Gas	LPG used for cooking at HO facilities and regional offices (total kilograms per annum)	G4-EN3	478 kg	600 kg	0kg	600 kg	288 kg	600 kg	800 kg	Used at Cayuga
<b>WATER</b>										
Water – Regional Offices	Water consumption for regional offices (total kilolitres per annum)	G4-EN8	1 508 Kilolitres	2 400 Kilolitres	869 Kilolitres	2 400 Kilolitres	1 213 kilolitres	2 400 kilolitres	2 500 Kilolitres	Regional offices in Johannesburg, Cape Town and Durban
Water – Facilities	Water consumption for HO facilities (total kilolitres per annum)	G4-EN8	3 279 Kilolitres	4 500 Kilolitres	2 645 Kilolitres	4 500 Kilolitres	4 717 kilolitres	4 500 kilolitres	5 000 Kilolitres	Facilities at Baker Street (Décor) and Kestrel Close
<b>WASTE</b>										
Waste – Regional Offices	Percentage of waste <b>diverted</b> from landfill through recycling or composting for facilities and regional offices (% of total kg per annum)	G4-EN23	66%	75%	Insufficient Data	75%	60%	75%	80%	Johannesburg and Durban are estimates only
Waste – Facilities	Percentage of waste <b>diverted</b> from landfill through recycling or composting for Spur Central Kitchen (% of total kg per annum)	G4-EN23	16%	22%	16%	22%	Insufficient data <sup>1</sup>	25%	50%	Includes Central Kitchens and Baker Street
<b>SPENT OIL</b>										
Oil – litres sold by Vector to stores	Total volume of oil bought by stores (total kilolitres per annum)	G4-EN23	3 360 Kilolitre	3 500 Kilolitre	2 359 Kilolitre	3 500 Kilolitre	3 059 Kilolitre	3 800 Kilolitre	4 000 Kilolitre	Anticipated to increase with higher trade
Palm oil reduction	Percentage of palm oil, based on total volume of oil	G4-EN23	60%	47%	54%	50%	69%	50%	10%	Aim to reduce use % palm oil used for cooking
Spent oil – litres recycled	Total volume of spent oil collected for recycling, mostly used for biodiesel (total kilolitres per annum)	G4-EN23	929 Kilolitre	1 050 Kilolitre	749.5 Kilolitre	1 050 Kilolitre	800,3 Kilolitre	1 050 Kilolitre	1 140 Kilolitre	Aim for 30% of spent oil
Spent oil – percentage recycled	Percentage spent oil collected for recycling (% based on total oil purchased)	G4-EN23	28%	30%	32%	30%	26%	30%	30%	30% is the target ratio for spent oil collection

<sup>1</sup> Central Kitchens appointed a new waste collection partner. Improved reporting and recycling should result in this new appointment.

<sup>21</sup> Continuous increase due to growth in the business, but aim to reduce through energy efficiency

Focus	Description	GRI ref	2020 Actual	2021 Target	2021 Actual	2022 Target	2022 Actual	2023 Target	2025 Target	Comment
-------	-------------	---------	-------------	-------------	-------------	-------------	-------------	-------------	-------------	---------

### PAPER & PACKAGING

Office paper	Weight of office paper used at offices and facilities	G4-EN1	3 484 kg	5 000 kg	1 698 kg	4 000 kg	2 877 kg	3 500 kg	5 000kg	The intention is to continue to drive digital and paperless communication where appropriate.  <i>Overall reduction since 2017: 67%</i>
<b>Packaging material</b> – percentage renewable material	Percentage of takeaway packaging made from renewable material	G4-EN1	88%	90%	84%	90%	88%	90%	90%	
<b>Marketing material</b> – percentage renewable material	Percentage of marketing material made from renewable material	G4-EN1	92%	95%	83%	95%	85%	95%	95%	
<b>Generic stock items</b> – percentage renewable material	Percentage of generic stock items made from renewable material	G4-EN1	NEW	90%	89%	90%	83%	85%	90%	

### TRAVEL & ACCOMMODATION

Travel – flights	Number of local and international flights	G4-EN30	1 021 flights	1 500 flights	497 flights	1 500 flights	811 flights	1 500 flights	2 000 flights	The intention remains to keep flights to essential business requirements only to reduce CO <sub>2</sub> e
Travel – flights	Distance flown for local and international flights	G4-EN30	3 410 467 km flown	4 000 000 km flown	949 702 km flown	4 000 000 km flown	1 836 604 km flown	3 500 000 km flown	5 000 000 km flown	
Travel – accommodation	Number of hotel nights booked	G4-EN30	2 040 Nights	4 200 Nights	1 103 Nights	4 200 Nights	2 159 Nights	4 200 Nights	4 500 Nights	
Travel – car hire	Distance travelled in hired vehicles (kilometres per annum)	G4-EN30	101 932 km	200 000 km	24 258 km	200 000 km	95 897 km	150 000 km	230 000 km	

### TRAVEL

Fleet vehicles	Fuel used in company fleet vehicles (litres per annum)	G4-EN30	213 231 litres	245 000 litres	222 897 litres	245 000 litres	194 014 litres	245 000 litres	255 000 litres	Including two external fleets
Ad hoc fuel claims	Fuel used in private vehicles for company purpose (kilometres driven per annum)	G4-EN30	18 333 km	20 000 km	2 943 km	20 000 km	7 996 km	16 000 km	20 000 km	Based on SARS rate of R3,61/km
Logistical distribution	Fuel used by 3rd-party logistic distributors (kilometres driven per annum)	G4-EN30	–	–	–	–	4 046 420 km	Includes Vector and décor distribution	Logistical distribution	Fuel used by 3rd-party logistic distributors (kilometres driven per annum)



## JSE SUSTAINABILITY DISCLOSURE GUIDANCE AND CLIMATE DISCLOSURE GUIDANCE

Our reporting is guided by the principles and requirements in the International Financial Reporting Standards (IFRS); the International <IR> Framework; King IV; the JSE Limited (JSE) Listings Requirements; the Companies Act No 71 of 2008, as amended.

This year we also consulted the Task Force on Climate-related Financial Disclosures (TCFD) and the newly-released JSE Sustainability Disclosure Guidance and Climate Disclosure Guidance and considered this in terms of our reporting. Refer to page 30 in the main section of the integrated annual report for our consideration of TCFD.

As a board and leadership, we are conscious of improving our reporting and maturing how we integrate guidelines into our decision-making and strategy formulation. The social, ethics and environmental sustainability committee will oversee the formalisation of the group's environment, social and governance strategy in conjunction with the leadership and senior management team.

### Governance Disclosure Metrics




#### GOVERNANCE METRICS: Core (C) and Leadership (L)

G1 BOARD COMPOSITION	Metric	Unit	Other frameworks	Our approach
<b>G1.1</b> <b>Board diversity</b>	<b>C</b> Composition of the board and its committees by race, gender, age group (under 30, 30 – 50, over 50) and, where relevant, any under-represented social groups.	# and %	GRI 2-9 ESRS G1-1	Refer to page 42 of the main section of the report.
<b>G1.2</b> <b>Board competence</b>	<b>C</b> Description of the specific skills, competencies, and experience on the board to address the organisation's significant sustainability-related impacts, risks, and opportunities.	Description	GRI 2-9 ESRS G10-3	Partially disclosed on pages 40 – 42 of the main section of the report.  In addition, the supply chain executive and environmental sustainability manager are invitees to the SEES committee meeting which guides the board on the impacts, risks, and opportunities in relation to sustainability across the group.  The supply chain executive is a food technologist with more than 20 years' experience in quality assurance roles, food safety systems and legislative requirements. He is active in the occupational health and safety and environmental sustainability initiatives within various sectors of the food industry.  The environment sustainability manager has completed a Business Sustainability Management programme through Cambridge University in 2017. She serves on the SA Plastic Pact Steercom and workgroups on behalf of the group, represents the group on the Consumer Good Counsel of SA and other environmental bodies and offers specialist support to the business on aspects relating to environmental sustainability.
<b>G1.3</b> <b>Board independence</b>	<b>C</b> Composition of the board regarding: executive or non-executive; independence; tenure on the governance body; and number and nature of each individual's other significant positions and commitments.	# and %	GRI 2-9 ESRS G1-1	The board comprises seven non-executive directors, all of whom are independent. There are three executive directors serving on the board.  Refer to page 42 of the main section of the report.
<b>G2 REMUNERATION</b>				
<b>G2.1</b> <b>Remuneration practices</b>	<b>C</b> How the remuneration policies for board members and senior executives relate to their objectives and performance in relation to delivery of the organisation's strategy and management of its impacts on people, the environment and the economy, noting the split between fixed pay and variable pay, and with variable pay split into short- and long-term incentives	Description	GRI 2-19 ESRS G1-6	Board members and employees have clear key performance areas to ensure delivery.  Refer to page 34 of the main integrated annual report for executive director key performance areas and to the remuneration review for additional information on the board and employee remuneration.

**GOVERNANCE METRICS: Core (C) and Leadership (L)**

<b>G3 ETHICAL BEHAVIOUR</b>	<b>Metric</b>	<b>Unit</b>	<b>Other frameworks</b>	<b>Our approach</b>
<b>G3.1</b> <b>Anti-corruption</b> <b>G3.1a</b>	<b>C</b> Total percentage of governance body members, employees and business partners who have received training or awareness-raising on the organisation's anti-corruption policies and procedures, broken down by employee category and region.	% board members	GRI 205-2 ESRS G2-5 SASB 510	All levels of employees have received awareness training on the organisation's anti-corruption policies.
<b>G3.1b</b>	<b>C</b> Total number and nature of incidents of corruption confirmed during the current year, related to this year and previous years, with a description of the activities taken to address confirmed incidents, and of the outcomes of these activities.	# and description	GRI 205-3 ESRS G2-3	The were no reportable incidents of corruption during the period.
<b>G3.1c</b>	<b>C</b> A description of: (i) the internal and external grievance mechanisms (including whistle-blowing facilities) for reporting concerns about unethical or unlawful behaviour and lack of organisational integrity; (ii) mechanisms for seeking advice about ethical and lawful behaviour and organisational integrity; and (iii) the extent to which these various mechanisms have been used, and the outcomes of processes using these mechanisms.	# and description	GRI 2-25 GRI 2- GRI 205-3 ESRS G2-6 ESRS G2-7 SASB 510	Employees can report concerns about unethical or unlawful behaviour through the anonymous whistleblowing line.
<b>G3.1d</b>	<b>L</b> Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, to combat corruption.	Description	GRI 205 ESRS G2-3	Franchise and supplier agreements have provisions to ensure that franchisees and suppliers adhere to laws and regulations.  As part of the roll-out of the independent whistleblowing line for internal employees, posters informing them of the channels to report fraud and corruption were placed at each business premises.  In the coming year, the group will consider the most effective manner to incorporate engagements to discuss and initiate engagements to combat corruption.
<b>G3.2</b> <b>Lobbying and political contributions</b> <b>G3.2a</b>	<b>C</b> Total monetary value of financial and in-kind political contributions made directly and indirectly by the organisation, by country and recipient/beneficiary.	ZAR, \$US or other currency	GRI 415-1 ESRS G2-9	There are no financial and in-kind political contributions made directly or indirectly by the organisation.
<b>G3.2b</b>	<b>C</b> Identify the significant issues that are the focus of the company's participation in public policy development and lobbying, including within any business association that the company is a member of; describe the company's strategy relevant to these areas of focus, identifying any differences between its lobbying positions and its purpose, policies, goals and other public positions	Description	GRI 415-1 ESRS G2-9	Spur Corporation is a member of a certain business organisations where it actively contributes to the relevant industry and country issues. These organisations include the Consumer Goods Council of South Africa, which in turn is a member of Business Unity SS. Through this body, during the year we participated on matters including amendments to the Employment Equity Bill. We are also members of the SA Plastics Pact.

**GOVERNANCE METRICS: Core (C) and Leadership (L)****G4 COMPLIANCE AND  
RISK MANAGEMENT**


	Metric	Unit	Other frameworks	Our approach
<b>G4.1</b> <b>Incidents</b> 	<b>C</b> Number and nature of significant environmental, social and/or governance related incidents during the reporting period, including incidents of legal non-compliance (whether under investigation, pending finalisation, or finalised) and directives, compliance notices, warnings or investigations, and any public controversies.	# and description	GRI 2-27 SASB 510 SASB 270	No major non-compliance reported. We ensure that our franchisees have public liability insurance.
<b>G4.2</b> <b>Fines and monetary loss</b>	<b>C</b> Total number and monetary value of fines, settlements, penalties, and other monetary loss suffered in relation to ESG incidents or breaches, including individual and total cost of the fines, settlements and penalties paid in relation to ESG incidents or breaches; and description of plans to address any incidents or breaches.	#/ZAR, \$US or other currency; and description		No fines or penalties levied. We ensure that our franchisees have public liability insurance.

**G5 TAX TRANSPARENCY**


<b>G5.1</b> <b>Tax paid and estimated tax gap</b> <b>G5.1a</b>	<b>C</b> A description of the organisation's approach to tax, including: (i) whether the organisation has a tax strategy and, if so, a link to this strategy if publicly available; (ii) the governance body or executive-level position within the organisation that formally reviews and approves the tax strategy, and the frequency of this review; and (iii) how its approach to tax is linked to the business and sustainability strategies of the organisation	Description	GRI 207-1	The group strives to be a responsible corporate citizen. We ensure timeous submission and resolution of queries. We report to the audit committee at least three times a year on taxation. We ensure we obtain taxation opinion on any new tax treatments.
<b>G5.1b</b>	<b>C</b> For each tax jurisdiction: the total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes and other taxes that constitute costs to the company, by category of taxes.	ZAR, \$US or other currency	GRI 207-4	Not disclosed at this stage. Corporate tax payments of R76 million.
<b>G5.1c</b>	<b>L</b> Extent of exposure to countries and jurisdictions recognised for their corporate tax rate, tax transparency and tax haven status; estimated tax gap (gap between estimated effective tax rate and estimated statutory tax rate).			The group operates in South Africa and in the Netherlands Franchisees operate in 15 countries.  In South Africa, the group pays tax at the corporate rate and is subject to withholding tax in most of the other regions in which it operates.

## Social Disclosure Metrics

### SOCIAL METRICS: Core (C) and Leadership (L)



 S1 LABOUR STANDARDS		Metric	Unit	Other frameworks	Our approach
<b>S1.1</b> Diversity and inclusion <b>S1.1a</b>	C	Number of allegations and confirmed incidents of discrimination and/or human rights incidents relating to workers incidents during the reporting period, noting the investigation status of reported and actual incidents, actions taken, and total amount of monetary losses due to legal proceedings associated with labour law violation, employment discrimination, and/or human rights violations.	# and description	GRI 406-1 ESRS-S1-18 ESRS-S1-25 SASB 310	No cases reported.
<b>S1.2</b> Pay equality <b>S1.2a</b>	C	Ratio between the CEO's total annual remuneration and the median, lower quartile, and upper quartile of the total annual remuneration of all the organisation's employees (excluding the CEO).	Ratio	GRI 2-21 GRI 202-1 ESRS-S1-14 ESRS-S1-17	Partially measured. Refer to page 22 of remuneration report
<b>S1.2b</b>	L	The ratio of the average annual remuneration of the top 10% of the organisation's top earners, and the average annual remuneration for the bottom 10% of the lowest earners in the organisation.	Ratio		Not yet defined.
<b>S1.2c</b>	C	The total annual remuneration of both the highest paid employee and the lowest paid employee; the average remuneration; and the median remuneration of all employees.	ZAR		Not yet defined.
<b>S1.3</b> Wage level and living wage <b>S1.3a</b>	C	When a significant proportion of employees are compensated based on wages subject to minimum wage rules, report the relevant ratio of the standard entry level wage by race and gender compared to the applicable legislated minimum wage for the sector.	Ratio	GRI 202-1 SASB 310	We pay above the minimum wage. When our wage is above the bargaining council agreements, we are guided by these agreements.
<b>S1.3b</b>	C	Ratio of lowest wage to living wage for employees and non-employee workers for each significant location of operation.	Ratio	Accounting for a Living Wage (Shift and Capitals Coalition)	There are no employees or non-employee workers whose wages fall below the living wage.
<b>S1.3c</b>	L	Percentage of employees and non-employee workers whose wages fall below a specific living wage methodology or benchmark.	% workforce		There are no employees or non-employee workers whose wages fall below the living wage.
<b>S1.4</b> Freedom of Association and Collective Bargaining <b>S1.4a</b>	C	Describe how the organisation manages freedom of association and collective bargaining, noting any policy or policies considered likely to affect workers' decisions to form or join a trade union, to bargain collectively or to engage in trade union activities.	Description	GRI 407 ESRS-S1-2	We do not have union representation and only our Gauteng company-owned stores in Morningside fall within a bargaining council.
<b>S1.4b</b>	C	Percentage of total employees covered under collective bargaining agreements.	% workforce	GRI 2-30 ESRS-S1-22 SASB 310	Our Gauteng company-owned restaurants in Morningside fall within a bargaining council. This represents 7.6% of employees. Our franchised restaurants fall within the Johannesburg and Pretoria bargaining council.

**SOCIAL METRICS: Core (C) and Leadership (L)**


 S1 LABOUR STANDARDS	Metric	Unit	Other frameworks	Our approach
<b>S1.4c</b>	<b>C</b> Disclose the extent of major work stoppages (including both strikes and lockouts) due to disputes between the undertaking and its workforce, including the number of major work stoppages, and for each: number of workers involved; length in days of stoppage, reasons, and steps taken to resolve each dispute.	No. and description	ESRS-S1-23	There were no work stoppages.
<b>S1.4d</b>	<b>L</b> An explanation of the due diligence assessment performed on suppliers for which the right to freedom of association and collective bargaining is at risk including measures taken by the organisation to address these risks.	Description	GRI 407-1	We have stringent supplier programmes and processes in place and monitor risks carefully.
<b>S1.5</b> <b>Characteristics of employees and workers in workforce</b> <b>S1.5a</b>	<b>C</b> Describe key characteristics of employees in own workforce, including: total number of all employees by country; permanent employees; temporary employees; non-guaranteed hours employees; full-time employees; and part-time employees – with breakdown by race and gender for each.	Ratio workers	ESRS-S1-7	Partially disclosed in Human Capital report .
<b>S1.5b</b>	<b>C</b> Describe key characteristics of non-employee workers in the organisation's own workforce, including: total number of non-employee workers, noting the most common type of workers and their relationship with the organisation.		ESRS-S1-8	Spur Corporation does not have non-employee workers.  We have four consultants, with the rest full-time employees.  The 162 employees in company-owned stores are on permanent or fixed-term contracts.



**SOCIAL METRICS: Core (C) and Leadership (L)**

 <b>S2 COMMUNITY DEVELOPMENT</b>		Metric	Unit	Other frameworks	Our approach																																	
<b>S2.1</b> <b>Community human rights</b> <b>S2.1a</b>	C	Total number and percentage of operations that have been subject to a human rights due diligence process or impact assessments, by country.	# and % operations and description	GRI 408-1 GRI 409-1 GRI 410-1 GRI 205-1	Spur Corporation did not have a human rights due diligence process this year.																																	
<b>S2.1b</b>	C	Nature of processes for engaging with affected communities and their representatives, and channels for affected community members to raise concerns.	Description	ESRS S3-2 ESRS S3-3 SASB 210	Refer to stakeholder engagement in the main section of the integrated annual report and on page 28 in this section of the report.																																	
<b>S2.1c</b>	C	Number and type of grievances reported with associated impacts related to a salient human rights issue in the reporting period, and an explanation of the % of these that are remedied in agreement with those who expressed the grievance.	# and description	UN Guiding Principles on Business and Human Rights	No human rights grievances reported.																																	
<b>S2.1d</b>	L	Number and percentage of relevant sites (typically those involved in extracting, harvesting, or developing natural resources or energy) that implement a human rights and security approach consistent with the Voluntary Principles on Security and Human Rights.	# and % operations		Not applicable.																																	
<b>S2.1e</b>	L	Number and percentage of sites at which the ownership, use of or access to land is contested, and an explanation of actions taken to address related social risks.	# and % operations		Not applicable.																																	
<b>S2.2</b> <b>Skills for the future</b>	C	Describe the employee and external skills development programmes aimed at developing skills that increase the recipient's future mobility, career development, and/or income earning potential.	Description	GRI 404-2 SASB 101	Partially disclosed in the Human Capital report.																																	
<b>S2.3</b> <b>Employment and wealth creation</b> <b>S2.3a</b> 	C	Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity, and region.	# and rate	GRI 401-1 GRI 202-2 SASB 310	Joined: 121  <table border="1" data-bbox="1496 981 2145 1177"> <thead> <tr> <th colspan="2"></th> <th colspan="5">Foreign national</th> </tr> <tr> <th>Male</th> <th>Female</th> <th>White</th> <th>Coloured</th> <th>Indian</th> <th>African</th> </tr> </thead> <tbody> <tr> <td>39</td> <td>34</td> <td>1</td> <td>14</td> <td>6</td> <td>4</td> </tr> <tr> <td colspan="2">Western Cape</td> <td>Durban</td> <td>Guateng</td> <td colspan="3"></td> </tr> <tr> <td colspan="2">55</td> <td>1</td> <td>1</td> <td colspan="3"></td> </tr> </tbody> </table>			Foreign national					Male	Female	White	Coloured	Indian	African	39	34	1	14	6	4	Western Cape		Durban	Guateng				55		1	1			
		Foreign national																																				
Male	Female	White	Coloured	Indian	African																																	
39	34	1	14	6	4																																	
Western Cape		Durban	Guateng																																			
55		1	1																																			
<b>S2.3b</b>	C	Total number and rate of employee turnover (for permanent employees) during the reporting period, by age group, gender, other indicators of diversity, and region.	# and rate	GRI 401-1 SASB 310	Not yet defined.																																	
<b>S2.4</b> <b>Economic contribution</b> <b>S2.4a</b>	C	Direct economic value generated and distributed (EVG&D) on an accrual basis, covering the basic components for the organisation's global operations, ideally split out by: (i) Revenue (ii) Operating costs (iii) Employee wages and benefits (iv) Payments to providers of capital (v) Payments to government (taxes, royalties, levies, etc.) (vi) Community investment (including charitable giving, impact investment and other social investment).	ZAR, \$US or other currency	GRI 201-1	We will start measuring this in F2023.																																	



**SOCIAL METRICS: Core (C) and Leadership (L)**

 <b>S2 COMMUNITY DEVELOPMENT</b>		<b>Metric</b>	<b>Unit</b>	<b>Other frameworks</b>	<b>Our approach</b>
<b>S2.4b</b>	<b>C</b>	Description of significant identified indirect economic impacts of the organisation, including for example: number of jobs supported in supply or distribution chain; number of suppliers/enterprises supported from defined vulnerable groups; nature of economic development in areas of high poverty; availability of products and services for those on low incomes or previously disadvantaged; enhanced skills and knowledge in a professional community or geographic location.	Description – with # and spend where relevant	GRI 203-2 GRI 204-1 GRI 413-1 GRI 413-2 SASB 210	Not yet defined.
<b>S2.4c</b>	<b>C</b>	Percentage of the procurement budget used for significant locations of operation that is spent on local suppliers, noting the organisation's definitions of 'local' and for 'significant locations of operation'.	% of spend	GRI 204-1	Not yet defined.
<b>S2.4d</b>	<b>L</b>	Description (quantitative and qualitative) of the extent of significant infrastructure investment and services supported.	ZAR, \$US or other currency Description	GRI 203-1	The group does not invest in significant community infrastructure and services. Refer to page 25 for information on its socio-economic commitment information.
<b>S2.4e</b>	<b>L</b>	Total monetary value of financial assistance received by the organisation from any government during the reporting period.	ZAR, \$US or other currency	GRI 201-4	The group does not receive assistance from governments.

**S3 HEALTH AND SAFETY**

<b>S3.1</b> <b>Workplace health and safety</b> <b>S3.1a</b>	<b>C</b>	Number and rate of fatalities as a result of a work-related injury or ill-health during the reporting period across the organisation; the disclosure should include both employees and workers who are not employees, but whose work and/or workplace is controlled by the organisation.	# and rate	GRI 403-9 GRI 403-10 ESRS-S1-11 SASB 320	No fatalities
<b>S3.1b</b>	<b>C</b>	Number of recordable work-related injuries, and number of work-related illnesses or health conditions arising from exposure to work-related hazards during the reporting period; the disclosure should include both employees and workers who are not employees, but whose work and/or workplace is controlled by the organisation.	No./rate	GRI 403-9 GRI 403-10 SASB 320	Refer to page 45.
<b>S3.1c</b>	<b>L</b>	An explanation of how the organisation facilitates workers' access to non- occupational medical and healthcare services and the scope of access provided for employees and workers, and a description of any voluntary health promotion services and programmes offered to workers to address major non-work-related health risks, including the specific health risks addressed.	Description	GRI 403-6	Medical aid and employee assistance programmes through our medical aid provider, as well as introducing GAP cover for medical aid.  No additional occupational medical facilities are on site.

**SOCIAL METRICS: Core (C) and Leadership (L)**


 <b>S4 CUSTOMER RESPONSIBILITY</b>	<b>Metric</b>	<b>Unit</b>	<b>Other frameworks</b>	<b>Our approach</b>
<b>S4.1</b> <b>High risk products and services</b> <b>S4.1a</b>	<b>C</b> Description of products and services that present specific risks to individuals, communities, or the environment; an outline of the nature of these risks, and the measures taken to mitigate these.	Description	GRI 416-1 GRI 417-1 SASB 250 SASB 0 SASB 270	Perishable foodstuffs are regularly checked in terms of quality and lifespan. We minimise stockholding on short-life perishables and ensure compliance with laws and regulations relating to food. We ensure that comprehensive public liability insurance is in place at a group and franchise level.
<b>S4.1b</b>	<b>C</b> Number and nature of any product recalls.	# and description	GRI 416-2 GRI 417-2 SASB 270	We had no recalls during the year. We ensure compliance with laws and regulations relating to food. We ensure that comprehensive public liability insurance is in place at group and franchise level.
<b>S4.2</b> <b>Product innovation</b> <b>S4.2a</b>	<b>C</b> Total research and development spend.	ZAR, \$US or other currency	Adapted from US GAAP ASC 730	Not yet defined
<b>S4.2b</b>	<b>L</b> Total costs related to research and development aimed at enhancing social or environmental attributes of products and services.	ZAR, \$US or other currency	Adapted from US GAAP ASC 730	Not yet defined
<b>S4.2c</b>	<b>L</b> Percentage of revenue from products and services designed to deliver specific social or environmental benefits or to address specific sustainability challenges; if the company applies a taxonomy or benchmark to label their activities as sustainable, they should report on the benchmark used and how they meet the criteria of the benchmark.	% Revenue	Adapted from GRI (FIFS7 + FIFS8) and SASB FN0102-16.a, EPIC)	Not yet defined
<b>S4.3</b> <b>Consumer data and privacy</b> <b>S4.3a</b>	<b>C</b> A description of the mechanisms and steps taken to ensure privacy of consumer data.	Description	GRI 418-1 SASB 230	We have a no tolerance risk appetite for non-compliance with data privacy laws and regulations, and have ensured that we are compliant. Franchisees are responsible for compliance with laws.  Refer to page 44.
<b>S4.3b</b> 	<b>C</b> Total number of substantiated complaints received concerning breaches of customer privacy (categorised by complaints received from outside parties and substantiated by the organisation, and complaints from regulatory bodies), and total number of identified leaks, thefts, or losses of customer data.	# and description	GRI 418-1 SASB 230	No breaches reported this year.

**SOCIAL METRICS: Core (C) and Leadership (L)**

<b>S5 SUPPLY CHAIN</b>	<b>Metric</b>	<b>Unit</b>	<b>Other frameworks</b>	<b>Our approach</b>
<b>S5.1</b> <b>Supply Chain (Social)</b> <b>S5.1a</b>	<b>C</b> Description of the operations and suppliers considered to have a significant risk of child labour, forced or compulsory labour, or other significant actual and potential negative social impacts, given the type of operation, commodities, or geographic region, and the nature of the measures taken by the organisation intended to contribute to eliminating these risks.	Description	GRI 408-1 GRI 409-1 ESRS S2-2 ESRS S2-3 ESRS S2-5	We have a no tolerance risk appetite for non-compliance with employment laws and regulations, and have ensured that we are compliant. Franchisees are responsible for compliance with laws. All supplier agreements concluded between suppliers and the group contain terms, conditions, obligations and warranties relating to compliance with laws.
<b>S5.1b</b>	<b>C</b> The number and percentage of identified child labour, or forced and compulsory labour incidents in its operations or value chain; and percentage of these where the reporting entity has played a role in securing remedy for those affected.	# and %	SASB 430 SASB 440	
<b>S5.1c</b>	<b>C</b> Report wherever material across the supply chain: mechanisms (e.g. supplier screening, and audits) to identify and address significant actual and potential negative social impacts, nature of these impacts, and measures to address these.	Description	GRI 414-1 GRI 414-2 ESRS S2-5 SASB 430 SASB 440	Supplier agreements concluded between suppliers and the group contain terms, conditions, obligations and warranties relating to handling, storage, conveyance, supply and distribution of products in accordance and in compliance with all applicable laws. These include, but are not limited to, laws relating to food safety, consumer protection, occupational health and safety, and environmental laws. These include obligations relating to maintenance of their facilities and audit rights.
<b>S5.1d</b>	<b>L</b> % of products certified by external agencies, % of traceable origin.		SASB 430	Not yet defined


## Environmental Disclosure Metrics

### ENVIRONMENTAL METRICS: Core (C) and Leadership (L)

 E1 CLIMATE CHANGE	Metric	Unit	Other frameworks	Our approach
<b>E1.1</b> GHG Emissions <b>E1.1a</b>	<b>C</b> Absolute gross greenhouse gas emissions expressed as metric tonnes of CO <sub>2</sub> equivalent and measured in accordance with the Greenhouse Gas Protocol for: Scope 1, Scope 2, and Scope 3 emissions. Scope 1 and Scope 2 emissions should be disclosed separately for (i) the consolidated accounting group (the parent and its subsidiaries) and (ii) associates, joint ventures, unconsolidated subsidiaries or affiliates not included in (i).	Metric tonnes of carbon dioxide equivalent (tCO <sub>2</sub> e)	IFRS S2 GRI 305:1-3 ESRS E1-7 ESRS E1-8 ESRS E1-9 ESRS E1-10 SASB 110 TCFD GHG Protocol	In accordance with the GHG Protocol, clear organisational and operational boundaries have been defined and agreed.  Relevant data has been supplied for measurement and verification.  This CFR covers emissions from the business activities of Spur Corporation in their regional offices (Cape Town, Johannesburg, and Durban), Central Kitchen (SCK) and Décor.  All restaurants, besides five company-owned restaurants, are franchises. The company-owned restaurants have been incorporated within the scope of the group's footprint.
<b>E1.1b</b>	<b>L</b> Scope 3 emissions should include upstream and downstream emissions. The categories of Scope 3 emissions and basis for measurement for information provided by entities in the value chain should be disclosed. Recognising the challenges related to the disclosure of Scope 3 emissions, including data availability, reasons should be provided when Scope 3 emissions or categories of Scope 3 emissions are omitted.	Metric tonnes of carbon dioxide equivalent (tCO <sub>2</sub> e)	IFRS S2 GRI 305:1-3 ESRS E1-9	The CFR covers 233 FTEs (excl. restaurants), 8 297 square metres (m <sup>2</sup> ) of floor area and 946.36 million Rand revenue.  All scope 3 emissions, (i.e. those from supply chain activities), are reported at the discretion of the reporting company.
<b>E1.1c</b>	<b>C</b> GHG emissions intensity for Scope 1, 2 and 3, expressed as metric tonnes of CO <sub>2</sub> equivalent per unit of physical or economic output.	MtCO <sub>2</sub> -e per unit of output	GRI 305:1-3 ESRS E1-10	The group measures the impact of full time-employees (FTEs), on areas in square metres (m <sup>2</sup> ), volumes of production, and/or a monetary factor such as EBITDA, revenue, or turnover.
<b>E1.2</b> Energy mix	<b>C</b> Total energy use and share of energy usage by generation type noting use of energy from renewable non-fossil sources, (namely wind, solar (solar thermal and solar photovoltaic) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas, and biogas).	MW <sub>h</sub> s or GJ/ Percentage by type	GRI 302 ESRS E1-5 SASB 130	The group predominantly makes use of Eskom-purchased electricity, and diesel generation. We report according to both the location-based or market-based approach.
<b>E1.3</b> Science-based targets	<b>L</b> Define and report progress against time-bound short-, medium-, and long-term science-based GHG emissions targets that are in line with the goals of the Paris Agreement and Glasgow Climate Pact. This includes reducing global carbon dioxide emissions by 45% by 2030 relative to the 2010 level, and to net zero around mid-century, based on the best available scientific knowledge and equity, taking into account common but differentiated responsibilities and respective capabilities, and in the context of sustainable development and efforts to eradicate poverty. Science-based emissions reduction targets should be informed by recognised scientific methodologies and verified through approved processes; they should (as an absolute minimum) be consistent with relevant host country/ies' Nationally Determined Contribution.	Description	GRI 305 SASB 110	The GHGs reported on take into consideration carbon dioxide (CO <sub>2</sub> ), methane (CH <sub>4</sub> ), nitrous oxide (N <sub>2</sub> O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF <sub>6</sub> ) and nitrogen trifluoride (NF <sub>3</sub> ). As described above, all these gases are amalgamated and reported in terms of their carbon dioxide equivalency (CO <sub>2</sub> e).



**ENVIRONMENTAL METRICS: Core (C) and Leadership (L)**

 <b>E1 CLIMATE CHANGE</b>		<b>Metric</b>	<b>Unit</b>	<b>Other frameworks</b>	<b>Our approach</b>
<b>E1.4 Just transition E1.4a</b>	<b>C</b>	Existence and nature of a 'transition plan' that commits to stakeholder engagement with affected workers and communities (see the JSE Climate Disclosure Guidance for further detail).	Description	TCFD consultation WBA	Not material
<b>E1.4e</b>	<b>L</b>	Nature of provision for delivery of the transition plan within executive remuneration.	Description		The group has various strategies and activities in place to ensure we minimise impact and reduce carbon emissions. Data gathering and reporting is becoming more robust, providing greater insights and understanding of our extended environmental considerations. Through ongoing mitigation, such as single-use plastic reduction, sustainable sourcing, considered procurement and distribution, resource efficiencies and waste reduction, we aim to chase our targets, ensuring we continue to operate well within the environmental boundaries. KPI's have been set across the business units to collectively achieve our environmental goals.
<b>E1.4f</b>	<b>L</b>	Nature of provision for impacts on workers and communities within climate scenario plans.	Description		
<b>E1.4g</b>	<b>L</b>	Amount of capital and expenditure deployed on direct and indirect climate adaptation and climate mitigation efforts.	ZAR/US\$ etc.		




 **E2 WATER SECURITY**

<b>E2.1 Water usage E2.1a</b>	<b>C</b>	Total water consumption from all areas, and from areas with water stress.	Megalitres	GRI 303-5 ESRS-E3-4 SASB 140	75% of water measured is used by the group's manufacturing plant (SCK: 4.5 Megalitres). The regional offices have minimal usage and water-efficient taps and toilets have been installed. Water is predominantly potable water with access to borehole water and grey water for gardening at the KwaZulu-Natal and Cape Town offices.
<b>E2.1b</b>	<b>L</b>	Total water withdrawal from all areas with water stress, with a breakdown by following sources if applicable: surface water, groundwater, seawater, produced water, third-party water.	Megalitres	GRI 303-3 ESRS-E3-4 SASB 140	
<b>E2.1c</b>	<b>L</b>	Freshwater consumption intensity: total freshwater use per material unit (e.g. sales revenue, unit of production, m <sup>2</sup> of building, or other).	Megalitres/ per unit	ESRS-E3-4 SASB 140	

 **E3 BIODIVERSITY AND LAND USE**

<b>E3.1 Biodiversity footprint (ecosystems) E3.1a</b>	<b>C</b>	Number and area of sites owned, leased, or managed in or adjacent to areas of high biodiversity value (Key Biodiversity Areas – KBAs), for operations (if applicable) and full supply chain (if material).	# and hectares (or km <sup>2</sup> if applicable)	GRI 304-1 ESRS-E2-6	Not material
<b>E3.1b</b>	<b>C</b>	Area of land used for the production of basic plant, animal or mineral commodities (e.g. the area of land used for forestry, agriculture or mining activities).	Total surface Hectares	GRI 304-2 ESRS-E4-5	Not material
<b>E3.1c</b>	<b>C</b>	Level of capital and expenditure deployed towards implementation of measures undertaken to manage positive impacts and avoid, minimise, restore/rehabilitate and/or offset negative impacts on biodiversity and ecosystems.	ZAR, \$US or other currency	ESRS-E4-7	Not material
<b>E3.1d</b>	<b>L</b>	Describe wherever material across the value chain mechanisms aimed at enhancing management of biodiversity and ecosystem impacts (such as policies, targets, certifications, and audits).	Description	GRI 304 ESRS-E4-7	Not material

**ENVIRONMENTAL METRICS: Core (C) and Leadership (L)**

 <b>E3 BIODIVERSITY AND LAND USE</b>		<b>Metric</b>	<b>Unit</b>	<b>Other frameworks</b>	<b>Our approach</b>
<b>E3.1e</b>	<b>L</b>	Describe and report results of any processes aimed at identifying, assessing and/or managing the biodiversity footprint of the organisation, including for example: size and location of all habitat areas protected or restored, and whether the success of the restoration measure was or is approved by independent external professionals; and status of each area based on its condition at the close of the reporting period, noting the standards and methodologies used.	Description Hectares (or km <sup>2</sup> )	GRI 304-3	The group is a member of WWF-SASSI and supports their efforts to promote voluntary compliance with the law – specifically the South African Marine Living Resources Act – through education and awareness. It also aims to shift consumer demand from over-exploited species to more sustainable ones.
 <b>E4 POLLUTION AND WASTE</b>					
<b>E4.1 Solid waste</b> <b>E4.1a</b>	<b>C</b>	Total weight of waste generated (non-recycled), with a breakdown by composition of waste, noting % directed to disposal (including landfill and incineration), and % diverted from disposal (e.g. reuse, recycling, recovery).	Tonnes and %	GRI 306-3 ESRS-E5-6 SASB 150	Waste reported refers to the group's regional offices and facilities, with data supplied by Cape Town Head Office and Spur Central Kitchen Facilities. Johannesburg and Durban office waste data is insufficient.
<b>E4.1b</b>	<b>C</b>	Total weight of hazardous waste generated, noting % directed to disposal (including landfill and incineration), and % diverted from disposal (e.g. reuse, recycling, recovery).	Tonnes and %	GRI 306-4 GRI 306-5 ESRS-E5-6 SASB 150	The Décor facility produces low volumes of hazardous waste, including paint tins (± 150 kg per annum). Waste paper is shredded for packaging. 210 kg of lead was returned to the supplier for recycling and 150 kg of leather off-cuts were given to an NPO for arts and crafts in March 2022.
<b>E4.1c</b> 	<b>C</b>	Waste intensity: total waste per material unit (e.g. sales revenue, unit of production, or other).	Tonnes/ ZAR or US\$ etc./unit	GRI 306-3	The group produces products using PP, PET, PE, LDPE, LLDPE.
<b>E4.2 Single use plastic</b>	<b>L</b>	Report wherever material along the value chain: estimated metric tonnes of single-use plastic consumed and share (%) of single-use plastic weight of total plastic weight.	Tonnes/%	ESRS-E5-4 ESRS-E5-5 SASB 410	Non-renewable packaging increased by 2%, while renewable increased by 47%. There was a slight shift in the ratio towards more renewable resources based on weight.
<b>E4.3 Atmospheric pollution</b> <b>E4.3a</b>	<b>C</b>	Report wherever material along the value chain: nitrogen oxides (NOx), sulphur oxides (SOx), volatile organic compounds (VOC), persistent organic pollutants (POP), particulate matter, and other significant air emissions identified in relevant regulations.	Kilograms or multiples per emission type	GRI 305-7 ESRS-E2-4 SASB 120	Not applicable
<b>E4.3b</b>	<b>L</b>	Wherever possible estimate the proportion of specified emissions that occur in or adjacent to urban/densely populated areas.	Percentage	ESRS-E2-5	Not applicable
<b>E4.4 Water pollution</b>	<b>L</b>	Total water discharge to all areas in megalitres, and list of priority substances of concern for which discharges are treated, including how these substances were defined, approach to setting discharge limits, and number of incidents of non-compliance with discharge limits.	Megalitres, description and # of incidents	GRI 303-4 ESRS-E2-5 ESRS-E2-6	Not applicable

**ENVIRONMENTAL METRICS: Core (C) and Leadership (L)****E5 SUPPLY CHAIN  
AND MATERIALS****Metric****Unit****Other  
frameworks****Our approach**

<b>E5.1 Supply chain (environmental)</b>	<b>L</b>	Report wherever material across the supply chain: mechanisms (e.g. supplier screening, and audits) to identify and address significant actual and potential negative environmental impacts, nature of these impacts, and measures to address these.	Description	GRI 308-1 GRI 308-2 SASB 440 SASB 430	Not yet defined
<b>E5.2 Materials of concern E5.2a</b>	<b>C</b>	Process to identify and manage emerging materials and chemicals of concern in products (materials of concern could include conflict minerals or recognised high impact raw materials such as palm oil).	Description	GRI 417-1 SASB 430	Refer to page 8 of the environmental review.
<b>E5.2b</b>	<b>L</b>	Percentage of materials identified in point 1 above that are covered by a sustainability certification standard or formalised sustainability management programme.	% materials	SASB 430	Not yet defined