



Discovery

**GLOBAL REPORTING  
INITIATIVE (GRI)  
CONTENT INDEX**

for the year ended 30 June 2024



Links to reports and policies referenced in column C (Location):

REPORTS

POLICIES

WEBSITE

<b>Statement of use</b>	Discovery Limited has reported in accordance with the GRI Standards for the period 1 July 2023 to 30 June 2024
<b>GRI 1 used</b>	GRI 1: Foundation 2021
<b>Applicable GRI Sector Standard(s)</b>	GRI 201; 203; 204; 205; 206; 207; 302; 303; 305; 306; 308; 401; 402; 403; 404; 405; 406; 407; 408; 409; 414; 415; 417; 418



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI sector standard ref no
			Requirement(s) Omitted	Reason	Explanation	
<b>GENERAL DISCLOSURES</b>						
<b>GRI 2: GENERAL DISCLOSURES 2021</b>	2-1 Organizational details	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 6</li> <li>Integrated Annual Report 2024 – page 3 and 8</li> <li>Company Ownership</li> </ul>				
	2-2 Entities included in the organization’s sustainability reporting	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 6</li> <li>ESG Databook 2024 – tab Stakeholder Economic Value Statement</li> <li>GRI Annexure 2024 – page 1</li> </ul>				
	2-3 Reporting period, frequency and contact point	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 6</li> </ul>				
	2-4 Restatements of information	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 19</li> <li>ESG Databook 2024, tabs GHG Emissions, Employee Profile, Diversity, Data Security &amp; Client Privacy, Discovery Bank</li> <li>Integrated Annual Report 2024 – page 71</li> <li>Governance Report 2024 – page 7</li> <li>Remuneration Report 2024 – page 4</li> <li>Climate Report 2024 – page 31</li> <li>Tax Transparency Report 2024 – page 13</li> </ul>				
	2-5 External assurance	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 6</li> <li>Sustainability Assurance Report 2024</li> <li>Carbon Verification Statement</li> <li>Broad-Based BEE Verification Certificate</li> <li>Annual Financial Statements – page 13</li> </ul>				
	2-6 Activities, value chain and other business relationships	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 7, 9, 10, 12, 13, 19, 37, 49, 62, 63, 104</li> <li>Integrated Annual Report 2024 – page 7, 54 to 61</li> <li>GRI Annexure 2024 – page 2</li> </ul>				
	2-7 Employees	<ul style="list-style-type: none"> <li>ESG Databook – tab Employee Profile</li> </ul>				
	2-8 Workers who are not employees	<ul style="list-style-type: none"> <li>ESG Databook – tab Employee Profile</li> </ul>				
	2-9 Governance structure and composition	<ul style="list-style-type: none"> <li>Governance Report – page 4 to 5, 8 to 13, 17, 26 to 35</li> <li>Sustainability Report – page 110 to 112</li> </ul>				
	2-10 Nomination and selection of the highest governance body	<ul style="list-style-type: none"> <li>Governance Report – page 5, 13, 17, 32</li> <li>Sustainability Report – page 113</li> <li>Nomination of Directors, Board Diversity and Evaluation of Directors Policy</li> </ul>				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI sector standard ref no
			Requirement(s) Omitted	Reason	Explanation	
<b>GENERAL DISCLOSURES</b>						
<b>GRI 2: GENERAL DISCLOSURES 2021</b>	2-11 Chair of the highest governance body	<ul style="list-style-type: none"> <li>Governance Report – page 8</li> </ul>				
	2-12 Role of the highest governance body in overseeing the management of impacts	<ul style="list-style-type: none"> <li>Governance Report – page 4 to 8</li> <li>Sustainability Report – page 110 to 112</li> </ul>				
	2-13 Delegation of responsibility for managing impacts	<ul style="list-style-type: none"> <li>Governance Report – page 18, 21, 23, 24, 25, 26, 27, 29, 30, 31, 37</li> <li>Sustainability Report – page 12, 14, 111</li> <li>GRI Annexure 2024 – page 4</li> </ul>				
	2-14 Role of the highest governance body in sustainability reporting	<ul style="list-style-type: none"> <li>Governance Report – page 4, 14, 17</li> <li>Sustainability Report 2024 – page 14, 110 to 112</li> </ul>				
	2-15 Conflicts of interest	<ul style="list-style-type: none"> <li>Governance Report – page 5, 13, 15 and 18</li> <li>Sustainability Report – page 87, 93, 100, 101, 113</li> <li>RI Annexure 2024 – page 2</li> <li>Group Conflict of Interest Policy</li> </ul>				
	2-16 Communication of critical concerns	<ul style="list-style-type: none"> <li>Governance Report – page 15, 20 and 26 to 35</li> </ul>	2-16 b	Confidentiality constraints	As part of Discovery's ongoing ESG and reporting journey, some policies and practices are still under development and require further consideration before disclosures can be made.	
	2-17 Collective knowledge of the highest governance body	<ul style="list-style-type: none"> <li>Governance Report – page 4, 5, 8 to 12, 16</li> </ul>				
	2-18 Evaluation of the performance of the highest governance body	<ul style="list-style-type: none"> <li>Governance Report – page 16, 17, 26, 32</li> <li>Nomination of Directors, Board Diversity and Evaluation of Directors Policy</li> </ul>				
	2-19 Remuneration policies	<ul style="list-style-type: none"> <li>Remuneration Report – page 7 to 14</li> <li>Governance Report – page 6, 18, 24, 28</li> <li>Integrated Annual Report – page 24, 62</li> </ul>				
	2-20 Process to determine remuneration	<ul style="list-style-type: none"> <li>Remuneration Report – page 8 to 11</li> <li>Governance Report – page 6, 17, 18, 24, 28</li> <li>Integrated Annual Report – page 24, 62</li> </ul>				
	2-21 Annual total compensation ratio	<ul style="list-style-type: none"> <li>Remuneration Report</li> </ul>	2-21 a, b, c	Confidentiality constraints	As part of Discovery's ongoing ESG and reporting journey, some policies and practices are still under development and require further consideration before disclosures can be made.	



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			Requirement(s) Omitted	Reason	Explanation	
<b>GENERAL DISCLOSURES</b>						
<b>GRI 2: GENERAL DISCLOSURES 2021</b>	2-22 Statement on sustainable development strategy	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 3, 4 and 112</li> <li>Governance Report 2024 – page 16 and 17</li> <li>Integrated Annual Report 2024 – page 17 to 18</li> </ul>				
	2-23 Policy commitments	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 63, 64, 76 to 80, 88, 94, 95, 100, 102, 108, 112</li> <li>ESG Databook 2024 – tab Policies and Frameworks</li> <li>GRI Annexure 2024 – page 2</li> <li>Enterprise Risk Management Policy</li> </ul>				
	2-24 Embedding policy commitments	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 100, 102</li> <li>Governance Report – page 17, 18, 19, 21, 22, 24, 25, 27 to 29, 31</li> <li>Sustainability Report – page 80, 85 to 87, 89, 90, 93, 94 to 96, 100, 102, 105, 110, 111, 112</li> <li>GRI Annexure 2024 – page 3</li> </ul>				
	2-25 Processes to remediate negative impacts	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 85 to 87, 91, 95, 96</li> <li>ESG Databook 2024 – tab Policies and Frameworks</li> <li>Integrated Annual Report – page 22, 39</li> <li>Governance Report – page 6, 14, 16, 20 to 22</li> <li>Climate Report – page 6, 21</li> </ul>				
	2-26 Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 85 to 87, 100</li> <li>Whistleblowing Policy – page 4, 5 and 6</li> </ul>				
	2-27 Compliance with laws and regulations	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Compliance</li> <li>RI Annexure 2024 – page 3</li> </ul>				
	2-28 Membership associations	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Associations</li> </ul>				
	2-29 Approach to stakeholder engagement	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 12 and 13</li> <li>Integrated Annual Report 2024 – page 54 to 61</li> </ul>				
	2-30 Collective bargaining agreements	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Employee Relations</li> </ul>	2-30 a	Not applicable	Discovery employees do not belong to trade unions and not covered by any collective bargaining agreements; however, we acknowledge and embrace the rights of workers to freedom of association and collective bargaining as a fundamental labour right.	

GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI sector standard ref no
			Requirement(s) Omitted	Reason	Explanation	
<b>MATERIAL TOPICS</b>						
GRI 3: MATERIAL TOPICS 2021	3-1 Process to determine material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15</li> <li>Integrated Annual Report 2024 – page 4, 14 and 15</li> </ul>				
	3-2 List of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17</li> <li>Integrated Annual Report 2024 – page 15</li> </ul>				
<b>Economic performance</b>						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17</li> <li>Integrated Annual Report 2024 – page 4, 14 and 15</li> </ul>				
GRI 201: ECONOMIC PERFORMANCE 2016	201-1 Direct economic value generated and distributed	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Stakeholder Economic Value Statement</li> </ul>				
	201-2 Financial implications and other risks and opportunities due to climate change	<ul style="list-style-type: none"> <li>Climate Report 2024 – page 5, 8, 9, 11, 15 to 17</li> </ul>				
	201-3 Defined benefit plan obligations and other retirement plans	<ul style="list-style-type: none"> <li>Remuneration Report 2024 – page 8, 9, 13, 15</li> <li>Sustainability Report 2024 – page 35</li> <li>Annual Financial Statements 2024 – page 87, 88, 98, 138</li> </ul>	201-3	Not applicable	Discovery does not offer defined benefit plans to employees – retirement plan structure are defined contribution plans.	
	201-4 Financial assistance received from government	<ul style="list-style-type: none"> <li>Tax Transparency Report 2024</li> <li>Annual Financial Statements 2024 – page 286</li> <li>Company Ownership</li> </ul>				
<b>Market presence</b>						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>ESG Databook – tab EE and NEAP Targets</li> </ul>				
GRI 202: MARKET PRESENCE 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 5, 16, 80, 81, 84, 88, 114</li> </ul>				
	202-2 Proportion of senior management hired from the local community	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab EE and NEAP Targets</li> <li>Sustainability Report 2024 – page 76, 77</li> </ul>				
<b>Indirect economic impacts</b>						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
GRI 203: INDIRECT ECONOMIC IMPACTS 2016	203-1 Infrastructure investments and services supported	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 49 to 59, 61, 91</li> </ul>				
	203-2 Significant indirect economic impacts	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 10, 19 to 21, 49, 36, 50, 55 to 58, 65, 75 and 105</li> </ul>				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI sector standard ref no
			Requirement(s) Omitted	Reason	Explanation	
<b>MATERIAL TOPICS</b>						
<b>Procurement practices</b>						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
GRI 204: PROCUREMENT PRACTICES 2016	204-1 Proportion of spending on local suppliers	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 105</li> <li>ESG Databook 2024 – tab Procurement and Supply Chain</li> </ul>	204-1	Information unavailable/incomplete	Proportion of spending on local suppliers is tracked internally but not disclosed. The Sustainability Report and ESG Databook includes preferential procurement spend however does not provide a breakdown of percentage spend on local suppliers. We plan to report the proportion of spending on local suppliers in the future.	
<b>Anti-corruption</b>						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
GRI 205: ANTI-CORRUPTION 2016	205-1 Operations assessed for risks related to corruption	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 105</li> <li>Anti-bribery and Corruption Statement</li> </ul>				
	205-2 Communication and training about anti-corruption policies and procedures	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 100, 104 and 105</li> <li>ESG Databook 2024 – tab Ethics</li> </ul>	205-2 (percentages and breakdown)	Information unavailable/incomplete	As part of Discovery's ongoing ESG and reporting journey, some policies and practices are still under development and require further consideration before disclosures can be made.	
	205-3 Confirmed incidents of corruption and actions taken	<ul style="list-style-type: none"> <li>ESG Databook 2024, tab Ethics</li> </ul>				
<b>Anti-competitive behavior</b>						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 101</li> <li>ESG Databook 2024 – tab Compliance</li> </ul>				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI sector standard ref no
			Requirement(s) Omitted	Reason	Explanation	
<b>MATERIAL TOPICS</b>						
<b>Tax</b>						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> <li>Tax Transparency Report 2024</li> </ul>				
	GRI 207: TAX 2019	207-1 Approach to tax	<ul style="list-style-type: none"> <li>Tax Transparency Report 2024 – page 7</li> <li>Tax Policy Principles</li> </ul>			
		207-2 Tax governance, control, and risk management	<ul style="list-style-type: none"> <li>Tax Transparency Report 2024 – page 8 and 9</li> <li>Tax Policy Principles</li> </ul>			
		207-3 Stakeholder engagement and management of concerns related to tax	<ul style="list-style-type: none"> <li>Tax Transparency Report 2024 – page 11 and 12</li> </ul>			
	207-4 Country-by-country reporting	<ul style="list-style-type: none"> <li>Tax Transparency Report 2024 – page 13</li> </ul>				
<b>Materials</b>						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
	GRI 301: MATERIALS 2016	301-1 Materials used by weight or volume		301-1	Not applicable	This is not applicable to Discovery as materials, within the context of GRI disclosure 301-1, are not used to for the products and services offered by Discovery. Discovery does not manufacture goods.
		301-2 Recycled input materials used		301-2	Not applicable	This is not applicable to Discovery as input materials, within the context of GRI disclosure 301-1, are not used to for the products and services offered by Discovery.
		301-3 Reclaimed products and their packaging materials		301-3	Not applicable	This is not applicable to Discovery as materials, within the context of GRI disclosure 301-1, are not used to for the products and services offered by Discovery.





GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI sector standard ref no
			Requirement(s) Omitted	Reason	Explanation	
<b>MATERIAL TOPICS</b>						
<b>Energy</b>						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> <li>Climate Report 2024 – page 9, 11, 34</li> </ul>				
	302-1 Energy consumption within the organization	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Climate-related Performance</li> </ul>				
GRI 302: ENERGY 2016	302-2 Energy consumption outside of the organization	<ul style="list-style-type: none"> <li>Climate Report 2024 – page 4, 9, 18, 23-25, 27, 29, 31, 32</li> <li>ESG Databook 2024 – tab GHG Emissions</li> </ul>				
	302-3 Energy intensity	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 66</li> </ul>	302-3	Information unavailable/incomplete	We track and disclose GHG emissions intensity ratio, of which scope 2 is included in the calculation. We plan to disclose the energy intensity ratio separately from the GHG emissions intensity ratio in future reports.	
	302-4 Reduction of energy consumption	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 62 to 66</li> <li>Climate Report 2024 – page 4, 7, 25</li> </ul>				
	302-5 Reductions in energy requirements of products and services	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 62 to 66</li> <li>Climate Report 2024</li> </ul>				
<b>Water and effluents</b>						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> <li>Climate Report – page 11</li> </ul>				
	303-1 Interactions with water as a shared resource	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 67</li> </ul>				
GRI 303: WATER AND EFFLUENTS 2018	303-2 Management of water discharge-related impacts	<ul style="list-style-type: none"> <li>GRI Annexure 2024 – page 1</li> <li>Climate Report 2024 – page 19</li> </ul>				
	303-3 Water withdrawal	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 67</li> <li>ESG Databook – tab Climate-related Performance</li> <li>Climate Report – page 30</li> </ul>				
	303-4 Water discharge	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 67</li> </ul>				
	303-5 Water consumption	<ul style="list-style-type: none"> <li>GRI Annexure 2024 – page 1</li> <li>Climate Report – page 33</li> </ul>				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI sector standard ref no
			Requirement(s) Omitted	Reason	Explanation	
<b>MATERIAL TOPICS</b>						
<b>Biodiversity</b>						
GRI 3: MATERIAL TOPICS 2021  GRI 304: BIODIVERSITY 2016	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Refer to the table below, <i>Topics in the applicable GRI Sector Standards determined as not material</i>, for details regarding this disclosure requirement.</li> </ul>				
	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas					
	304-2 Significant impacts of activities, products and services on biodiversity					
	304-3 Habitats protected or restored					
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations					
<b>Emissions</b>						
GRI 3: MATERIAL TOPICS 2021  GRI 305: EMISSIONS 2016	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> <li>Climate Report 2024</li> <li>Sustainability Report 2024 – page 62 and 66</li> <li>Climate Report 2024 – page 31</li> <li>ESG Databook 2024 – tab GHG Emissions</li> <li>Sustainability Report – page 62 and 66</li> <li>Climate Report – page 31</li> <li>ESG Databook – tab GHG Emissions</li> <li>Sustainability Report – page 62 and 66</li> <li>Climate Report – page 31</li> <li>ESG Databook – tab GHG Emissions</li> <li>Sustainability Report 2024 – page 66</li> <li>Sustainability Report – page 66</li> <li>Climate Report – page 7</li> <li>Carbon Verification Statement 2024</li> <li>Carbon Verification Statement 2024</li> </ul>				
	305-1 Direct (Scope 1) GHG emissions					
	305-2 Energy indirect (Scope 2) GHG emissions					
	305-3 Other indirect (Scope 3) GHG emissions					
	305-4 GHG emissions intensity					
	305-5 Reduction of GHG emissions					
	305-6 Emissions of ozone-depleting substances (ODS)					
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions					



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<b>MATERIAL TOPICS</b>						
<b>Waste</b>						
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
<b>GRI 306: WASTE 2020</b>	306-1 Waste generation and significant waste-related impacts	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 67</li> </ul>				
	306-2 Management of significant waste-related impacts	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 67</li> <li>GRI Annexure 2024 – page 1</li> </ul>				
	306-3 Waste generated	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 67</li> <li>ESG Databook 2024 – tab Climate-related Performance</li> </ul>				
	306-4 Waste diverted from disposal	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 67</li> <li>ESG Databook 2024 – tab Climate-related Performance</li> </ul>				
	306-5 Waste directed to disposal	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 67</li> <li>ESG Databook 2024 – tab Climate-related Performance</li> </ul>				
<b>Supplier environmental assessment</b>						
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17, 63, 104</li> <li>Integrated Annual Report 2024 – page 14, 15, 61</li> </ul>				
<b>GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016</b>	308-1 New suppliers that were screened using environmental criteria	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 63, 105</li> <li>Environmental Statement</li> <li>Integrated Annual Report 2024 – page 61</li> </ul>	308-1	Information unavailable/incomplete	As part of Discovery's ongoing ESG and reporting journey, some policies and practices are still under development and require further consideration before disclosures can be made. Data to inform this disclosure is available internally and will be published in the near-term.	
	308-2 Negative environmental impacts in the supply chain and actions taken	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 63, 104, 105</li> <li>Climate Report 2024 – page 23, 29</li> <li>Integrated Annual Report 2024 – page 61</li> </ul>	308-2	Confidentiality constraints	As part of Discovery's ongoing ESG and reporting journey, some policies and practices are still under development and require further consideration before disclosures can be made.	



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<b>MATERIAL TOPICS</b>						
<b>Employment</b>						
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17, 71 to 84, 88</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
<b>GRI 401: EMPLOYMENT 2016</b>	401-1 New employee hires and employee turnover	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Employee Profile</li> </ul>				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Employee Wellbeing and Benefits</li> </ul>				
	401-3 Parental leave	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Employee Profile</li> </ul>	401-3 c, d and e	Information unavailable/incomplete	As part of Discovery's ongoing ESG and reporting journey, some policies and practices are still under development and require further consideration before disclosures can be made.	
<b>Labor/management relations</b>						
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17, 71 to 84</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
<b>GRI 402: LABOR/MANAGEMENT RELATIONS 2016</b>	402-1 Minimum notice periods regarding operational changes	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Employee Relations</li> </ul>				



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<b>MATERIAL TOPICS</b>						
<b>Occupational health and safety</b>						
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
<b>GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018</b>	403-1 Occupational health and safety management system	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab OHS</li> </ul>				
	403-2 Hazard identification, risk assessment, and incident investigation	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab OHS</li> </ul>				
	403-3 Occupational health services	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 81, 88</li> </ul>				
	403-4 Worker participation, consultation, and communication on occupational health and safety	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 81, 88</li> </ul>				
	403-5 Worker training on occupational health and safety	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab OHS</li> </ul>				
	403-6 Promotion of worker health	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 80 to 84</li> </ul>				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab OHS</li> <li>Sustainability Report 2024 – page 13, 64, 90, 105</li> </ul>				
	403-8 Workers covered by an occupational health and safety management system	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab OHS</li> </ul>				
	403-9 Work-related injuries	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab OHS</li> </ul>	403-9	Information unavailable/incomplete	As part of Discovery's ongoing ESG and reporting journey, some policies and practices are still under development and require further consideration before disclosures can be made.	
	403-10 Work-related ill health	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab OHS</li> </ul>	403-10	Information unavailable/incomplete	As part of Discovery's ongoing ESG and reporting journey, some policies and practices are still under development and require further consideration before disclosures can be made.	



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI sector standard ref no
			Requirement(s) Omitted	Reason	Explanation	
<b>MATERIAL TOPICS</b>						
<b>Training and education</b>						
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17, 73 to 75</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
<b>GRI 404: TRAINING AND EDUCATION 2016</b>	404-1 Average hours of training per year per employee	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 74</li> <li>ESG Databook – tab Training and Development</li> </ul>				
	404-2 Programs for upgrading employee skills and transition assistance programs	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 74 to 75</li> <li>ESG Databook – tab Training and Development</li> </ul>				
	404-3 Percentage of employees receiving regular performance and career development reviews	<ul style="list-style-type: none"> <li>ESG Databook – tab Training and Development</li> </ul>				
<b>Diversity and equal opportunity</b>						
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17, 76 to 80</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
<b>GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016</b>	405-1 Diversity of governance bodies and employees	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Diversity</li> </ul>				
	405-2 Ratio of basic salary and remuneration of women to men		405-2	Information unavailable/incomplete	This ratio is published for our Vitality UK business, however, not publicly disclosed as yet for the rest of our business. As part of Discovery's ongoing ESG and reporting journey, some policies and practices are still being finalised and requires further consideration before publicly disclosed.	
<b>Non-discrimination</b>						
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17, 77 to 80, 85 to 88</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
<b>GRI 406: NON-DISCRIMINATION 2016</b>	406-1 Incidents of discrimination and corrective actions taken	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Ethics</li> </ul>				



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI sector standard ref no
			Requirement(s) Omitted	Reason	Explanation	
<b>MATERIAL TOPICS</b>						
<b>Freedom of association and collective bargaining</b>						
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17, 80</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
<b>GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Employee Relations</li> <li>Human Rights Statement</li> </ul>	407-1 b	Information unavailable/incomplete	As part of Discovery's ongoing ESG and reporting journey, some policies and practices are still under development and require further consideration before disclosures can be made.	
<b>Child labor</b>						
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17, 88</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
<b>GRI 408: CHILD LABOR 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 80, 88 and 104</li> <li>Human Rights Statement</li> <li>Modern Slavery Statement</li> </ul>	408-1 a	Information unavailable/incomplete	While Discovery maintains a strong position and public commitment to the prohibition and non-tolerance for child labour practices in our operations and supplier relationships, we are yet to align our public disclosure for this requirement in its entirety.	
<b>Forced or compulsory labor</b>						
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17, 88, 104</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
<b>GRI 409: FORCED OR COMPULSORY LABOR 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 80, 88 and 104</li> <li>Human Rights Statement</li> <li>Modern Slavery Statement</li> </ul>	409-1 a	Information unavailable/incomplete	While Discovery maintains a strong position and public commitment to the prohibition and non-tolerance for forced/ compulsory labour practices in our operations and supplier relationships, we are yet to align our public disclosure for this requirement in its entirety.	



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI sector standard ref no
			Requirement(s) Omitted	Reason	Explanation	
<b>MATERIAL TOPICS</b>						
<b>Security practices</b>						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Refer to the table below, <i>Topics in the applicable GRI Sector Standards determined as not material</i>, for details regarding this disclosure requirement.</li> </ul>				
GRI 410: SECURITY PRACTICES 2016	410-1 Security personnel trained in human rights policies or procedures					
<b>Rights of indigenous peoples</b>						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Refer to the table below, <i>Topics in the applicable GRI Sector Standards determined as not material</i>, for details regarding this disclosure requirement.</li> </ul>				
GRI 411: RIGHTS OF INDIGENOUS PEOPLES 2016	411-1 Incidents of violations involving rights of indigenous peoples					
<b>Local communities</b>						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Refer to the table below, <i>Topics in the applicable GRI Sector Standards determined as not material</i>, for details regarding this disclosure requirement.</li> </ul>				
GRI 413: LOCAL COMMUNITIES 2016	413-1 Operations with local community engagement, impact assessments, and development programs					
	413-2 Operations with significant actual and potential negative impacts on local communities					





GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI sector standard ref no
			Requirement(s) Omitted	Reason	Explanation	
<b>MATERIAL TOPICS</b>						
<b>Supplier social assessment</b>						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17, 63, 88, 104, 105</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016	414-1 New suppliers that were screened using social criteria	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 88, 104, 105</li> </ul>	414-1	Information unavailable/incomplete	As part of Discovery's ongoing ESG and reporting journey, some policies and practices are still under development and require further consideration before disclosures can be made.	
	414-2 Negative social impacts in the supply chain and actions taken	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 88, 104, 105</li> </ul>	414-2	Information unavailable/incomplete	As part of Discovery's ongoing ESG and reporting journey, some policies and practices are still under development and require further consideration before disclosures can be made.	
<b>Public policy</b>						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17, 91, 100</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
GRI 415: PUBLIC POLICY 2016	415-1 Political contributions	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Ethics</li> </ul>				
<b>Customer health and safety</b>						
GRI 3: MATERIAL TOPICS 2021	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Refer to the table below, <i>Topics in the applicable GRI Sector Standards determined as not material</i>, for details regarding this disclosure requirement.</li> </ul>				
GRI 416: CUSTOMER HEALTH AND SAFETY 2016	416-1 Assessment of the health and safety impacts of product and service categories					
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services					



GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI sector standard ref no
			Requirement(s) Omitted	Reason	Explanation	
<b>MATERIAL TOPICS</b>						
<b>Marketing and labeling</b>						
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17, 93 and 94</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> </ul>				
<b>GRI 417: MARKETING AND LABELING 2016</b>	417-1 Requirements for product and service information and labeling	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Compliance</li> </ul>				
	417-2 Incidents of non-compliance concerning product and service information and labeling	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Compliance</li> </ul>				
	417-3 Incidents of non-compliance concerning marketing communications	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Compliance</li> </ul>				
<b>Customer privacy</b>						
<b>GRI 3: MATERIAL TOPICS 2021</b>	3-3 Management of material topics	<ul style="list-style-type: none"> <li>Sustainability Report 2024 – page 15 to 17, 94 to 96</li> <li>Integrated Annual Report 2024 – page 14 and 15</li> <li>Group Privacy Statement</li> </ul>				
<b>GRI 418: CUSTOMER PRIVACY 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	<ul style="list-style-type: none"> <li>ESG Databook 2024 – tab Data Security &amp; Client Privacy</li> </ul>				

**TOPICS IN THE APPLICABLE GRI SECTOR STANDARDS DETERMINED AS NOT MATERIAL**

TOPIC	EXPLANATION
<b>Title of GRI Sector Standard</b>	
<b>GRI 304: BIODIVERSITY 2016</b>	We recognise biodiversity loss as a global risk and integrate it into our ESG strategy. We have not yet disclosed as per the GRI disclosure requirements as at this stage, we are working to understand, investigate and address nature-related and biodiversity risks, dependencies and impacts. We plan to have Board-level oversight of these issues within the next two years. Following this assessment, we will consider how to reduce our exposure and capitalise on opportunities through our risk assessment processes guided by our Enterprise Risk Management Framework. We will explore target setting once guidance is available. Further details are found on page 67 of Discovery's Sustainability Report 2024.
<b>GRI 410: SECURITY PRACTICES 2016</b>	Due to the nature of our business operations, this is not a material topic. Security personnel represent a minimal number in Discovery's total workforce (employees and workers who are not employees).
<b>GRI 411: RIGHTS OF INDIGENOUS PEOPLES 2016</b>	Due to the nature of our business operations, this is not a material topic. Therefore, the incidents of violations involving the rights of indigenous people are not existent in our direct operations.
<b>GRI 413: LOCAL COMMUNITIES 2016</b>	Due to the nature of our business operations, this is not a material topic. There is minimal contact with local communities within the context of this disclosure requirement.
<b>GRI 416: CUSTOMER HEALTH AND SAFETY 2016</b>	Discovery largely provides financial products and services to customers and therefore, this is not a material topic within the context of this disclosure requirement.

*A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.*

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