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SUSTAINABILITY REPORTING NAVIGATOR 2016

We have prepared our FY2016 sustainability reporting in accordance with the Global Reporting Initiative (GRI) G4 Core Sustainability Reporting Guidelines, including the Mining and Metals Sector Supplement.

This Navigator provides the specific locations, within the Annual Report or on our website, where we meet the various GRI guidelines. This Navigator also identifies how we address the 10 principles of the International Council on Mining and Metals.

KPMG has provided:

- Assured sustainability information - limited assurance
- Greenhouse gas emissions - reasonable assurance

A copy of KPMG's independent assurance report is on pages 187 to 188 of the Annual Report 2016.

International Council on Mining and Metals

Principle 1	Implement and maintain ethical business practices and sound systems of corporate governance
Principle 2	Integrate sustainable development considerations within the corporate decision-making process
Principle 3	Uphold fundamental human rights and respect cultures, customs and values in dealings with employees and others who are affected by our activities
Principle 4	Implement risk management strategies based on valid data and sound science
Principle 5	Seek continual improvement in health and safety performance
Principle 6	Seek continual improvement of our environmental performance
Principle 7	Contribute to conservation of biodiversity and integrated approaches to land use planning
Principle 8	Facilitate and encourage responsible product design, re-use, recycling and disposal of our products
Principle 9	Contribute to the social, economic and institutional development of the communities in which we operate
Principle 10	Implement effective and transparent engagement, communication and independently verified reporting arrangements with our stakeholders

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Standard Disclosures	Disclosure	South32 Response	Location AR: Annual Report W: Website	ICMM Principles Reference
Strategy and Analysis				
G4-1	Statement from the most senior decision-maker of the organisation	Chairman's message CEO Message	AR: p06 AR: p07	2
Organisational Profile				
G4-3	Name of the organisation	South32	AR: Front cover	
G4-4	Primary brands, products and/or services	Our Operations	AR: p04	
G4-5	Location of organisation's headquarters	Our Operations	AR: p04	
G4-6	Number of countries where the organisation operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report	Our Operations	AR: p04	
G4-7	Nature of ownership and legal form	Inside Cover	AR: p02	
G4-8	Markets served (including geographic breakdown, sectors served and types of customers/beneficiaries)	Corporate Brochure	W: https://www.south32.net/getattachment/About-Us/Our-Company/Corporate-Brochure-November-2015-(1).pdf	
G4-9	Scale of the reporting organisation - Total number of employees - Total number of operations - Total capitalisation broken down in terms of debt and equity - Quantity of products or services provided	People Our Operations Operating and Financial Review Operating and Financial Review	AR: p20 AR: p04 AR: p51 AR: p51	
G4-10	Total workforce by employment type, gender, employment contract and region	People	AR: p20	
G4-11	Percentage of employees covered by collective bargaining agreements	People	AR: p22	3
G4-12	Describe the organisation's supply chain	Our Operations Corporate Brochure	AR: p04 W: https://www.south32.net/getattachment/About-Us/Our-Company/Corporate-Brochure-November-2015-(1).pdf	
G4-13	Significant changes during the reporting period regarding size, structure and ownership	Directors' Report	AR: p121	
G4-14	Explanation of whether and how the precautionary approach or principle is addressed	Risk management	AR: p37	2, 4

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Standard Disclosures	Disclosure	South32 Response	Location AR: Annual Report W: Website	ICMM Principles Reference
G4-15	Externally developed economic, environmental and social charters, principles or other initiatives to which the organisation subscribes or endorses	Sustainability Policy GRI Navigator 2016	W: http://www.south32.net/getattachment/About-Us/Corporate-Governance/Sustainability-Policy-(1).pdf W: https://auth.south32.net/South32Web/media/library/GRI_Navigator_FY2016.pdf	10
G4-16	Memberships in associations	Memberships	W: https://auth.south32.net/getattachment/sustainability/Values-and-Commitments/Sustainability_Memberships.pdf	
Identified Material Aspects and Boundaries				
G4-17	a) List all entities included in the organisation's consolidated financial statement b) Report whether any entity included in the organisation's consolidated financial statements or equivalent documents is not covered by the report	Operating and Financial Review Inside cover	AR: p51 AR: Inside Cover	
G4-18	Process for defining the report content and the Aspect Boundaries and explanation how the Reporting Principles for Defining Report Content has been implemented	Materiality	W: https://auth.south32.net/South32Web/media/library/MaterialityFY2016.pdf	
G4-19	List all the material Aspects identified in the process for defining report content	GRI Navigator 2016	W: https://auth.south32.net/South32Web/media/library/GRI_Navigator_FY2016.pdf	
G4-20	For each material Aspect, report the Aspect Boundary within the organisation	GRI Navigator 2016	W: https://auth.south32.net/South32Web/media/library/GRI_Navigator_FY2016.pdf	
G4-21	For each material Aspect, report the Aspect Boundary outside the organisation	GRI Navigator 2016	W: https://auth.south32.net/South32Web/media/library/GRI_Navigator_FY2016.pdf	
G4-22	Explain the effect of any re-statements	Operating and Financial Review	AR: p65 Some external manganese ore sales have been restated There were no operational effects of this restatement	
G4-23	Significant changes from previous reporting periods in the Scope and Aspect Boundaries		This is the first year of reporting in accordance with GRI (G4) Core	
Stakeholder Engagement				
G4-24	List of stakeholder groups engaged by the organisation	Stakeholder Engagement	W: https://auth.south32.net/South32Web/media/library/S32_Stakeholder-Engagement_0109.pdf	10
G4-25	Basis for identification and selection of stakeholders with whom to engage	Stakeholder Engagement	W: https://auth.south32.net/South32Web/media/library/S32_Stakeholder-Engagement_0109.pdf	10
G4-26	Approaches to stakeholder engagement, including frequency of engagement by type and by stakeholder group	Stakeholder Engagement	W: https://auth.south32.net/South32Web/media/library/S32_Stakeholder-Engagement_0109.pdf	10

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Standard Disclosures	Disclosure	South32 Response	Location AR: Annual Report W: Website	ICMM Principles Reference
G4-27	Key topics and concerns that have been raised through stakeholder engagement, and how the organisation has responded to those key topics and concerns, including through its reporting Report the stakeholder groups that raised each of the key topics and concerns	Materiality Complaints and grievances	W: https://auth.south32.net/South32Web/media/library/S32_Stakeholder-Engagement_0109.pdf AR: p33	10
Report Profile				
G4-28	Reporting period for information provided	FY2016		10
G4-29	Date of most recent previous report		This is the first year we have reported in accordance with GRI (G4) Core	
G4-30	Reporting cycle	Annual		10
G4-31	Contact point for questions regarding the report or its contents	Corporate Directory	AR: p199	10
G4-32	Table identifying the location of the Standard Disclosures in the report	GRI Navigator 2016	W: https://auth.south32.net/South32Web/media/library/GRI_Navigator_FY2016.pdf	
G4-33	Policy and current practice with regard to seeking external assurance for the report	Directors' Report Assurance opinion	AR: p123 AR: p187	
Governance				
G4-34	Governance structure of the organisation, including committees responsible for decision-making on economic, environmental and social impacts	Corporate Governance	AR: p86	1, 2
G4-40	Process for determining the qualifications and expertise of the members of the highest governance body	Corporate Governance	AR: p87	1, 2
G4-41	Processes in place for the highest governance body to ensure conflicts of interest are avoided and managed	Corporate Governance	AR: p94	1, 2
G4-45	Procedures of the highest governance body for overseeing the organisation's identification and management of performance, including relevant risks and opportunities, and adherence or compliance with internationally agreed standards, codes of conduct or principles Stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental and social impacts, risks and opportunities	Corporate Governance Materiality	AR: p92 W: https://auth.south32.net/South32Web/media/library/MaterialityFY2016.pdf	1, 2
G4-46	The highest governance body's role in reviewing the effectiveness of the organisation's risk management processes for economic, environmental and social topics	Corporate Governance	AR: p92	1, 2, 4
G4-49	The process for communicating critical concerns to the highest governance body	Corporate Governance	AR: p92	1, 2, 10
G4-51	Remuneration policies for the highest governance body and senior executives for the following types of remuneration: Linkage to performance criteria to economic, environmental and social objectives	Remuneration Report	AR: p105	1, 2
G4-52	The process for determining remuneration; whether remuneration consultants are involved	Remuneration Report	AR: p98	1, 2

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Standard Disclosures	Disclosure	South32 Response	Location AR: Annual Report W: Website	ICMM Principles Reference
G4-53	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	Shareholder information	AR: p190	10

Ethics and Integrity

G4-56	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	Corporate Governance	AR: p93	1, 2
G4-58	The internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organisational integrity, such as escalation through line management, whistleblowing mechanisms of hotlines	Corporate Governance	AR: p93	1, 2

Specific Standard Disclosures	Disclosure	South32 Response	Location AR: Annual Report W: Website	ICMM Principles Reference	Impact boundary ^(a)
ECONOMIC					
Economic Performance					
DMA	Disclosure on Management Approach	Society	AR: p31	9	1, 2, 3, 5, 7, 8, 9, 10
G4-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	Economic value generated Economic value distributed: -operating costs -employee wages and benefits -interest payments -community contributions -payments to government	AR: p45 AR: p48 AR: p143 AR: p129 AR: p31 W: https://auth.south32.net/South32Web/media/library/GRI-Taxes-Paid-by-Country-Website-Version.pdf	9	
G4-EC2	Financial implications and other risks and opportunities for the organisation's activities due to climate change	Risk management	AR: p37	6	

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Specific Standard Disclosures	Disclosure	South32 Response	Location AR: Annual Report W: Website	ICMM Principles Reference	Impact boundary ⁽¹⁾
ENVIRONMENTAL					
Energy					
DMA	Disclosure on Management Approach	Energy	AR: p26	6	2, 3, 8, 10
G4-EN3	Energy consumption within the organisation	Energy Performance Data tables	AR: p26 W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf	6	
G4-EN6	Reduction of energy consumption	Energy	AR: p26	6	
Water					
DMA	Disclosure on Management Approach	Water	AR: p29	6	2, 3, 7, 8, 10
G4-EN8	Total water withdrawal by source	Water performance Data tables	AR: p29 We report to the Water Accounting Framework W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf	6	
G4-EN10	Percentage and total volume of water recycled and reused	Data tables	W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf		
Biodiversity					
DMA	Disclosure on Management Approach	Biodiversity	AR: p25	6, 7	2, 3, 7, 8, 10
G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Data tables	W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf	2, 7	
MM1	Amount of land (owned or leased and managed for production activities or extractive use) disturbed or rehabilitated	Data tables	W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf	2, 6, 7	
MM2	The number and percentage of total sites identified as requiring biodiversity management plans according to stated criteria, and the number (percentage) of those sites with plans in place	Data tables	W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf	2, 6, 7	
Emissions					
DMA	Disclosure on Management Approach	Emissions	AR: p27	6	2, 3, 9, 10
G4-EN15	Direct GHG emissions (Scope 1)	GHG performance Data tables	AR: p28 W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf	6	

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Specific Standard Disclosures	Disclosure	South32 Response	Location AR: Annual Report W: Website	ICMM Principles Reference	Impact boundary ⁽¹⁾
G4-EN16	Energy indirect GHG emissions (Scope 2)	GHG performance Data tables	AR: p28 W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf		
G4-EN19	Reduction of GHG emissions	Emissions	AR: p28	6	
G4-EN21	NO _x , SO _x and other significant air emissions by type and weight	Air Quality Data tables	AR: p28 W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf	6	
Effluents and waste					2, 3, 8, 10
DMA	Disclosure on Management Approach	Waste	AR: p29	6	
G4-EN22	Total water discharge by quality and destination	Data tables	W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf	6	
MM3	Total amounts of overburden, rock, tailings and sludges and their associated risks	Data tables	W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf Note: We do not collect/report the amounts of overburden	7	
G4-EN24	Total number and volume of significant spills	Data tables	W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf	6	
Environmental compliance					2, 8
DMA	Disclosure on Management Approach	Environment	AR: p25	6	
G4-EN29	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations	Directors' Report	AR: p124	6	
Environmental grievance mechanisms					2, 3, 6, 8
DMA	Disclosure on Management Approach	Grievances and complaints	AR: p33	6, 9	
G4-EN34	Number of grievances about environmental impacts filed, addressed and resolved through formal grievance mechanisms	Grievances and complaints	AR: p33	6	
SOCIAL: LABOUR PRACTICES AND DECENT WORK					
Employment					1, 3, 5
DMA	Disclosure on Management Approach	People	AR: p19		
G4-LA1	Total number and rate of new employee hires and employee turnover by age group, gender, and region	Data tables	W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf		

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Specific Standard Disclosures	Disclosure	South32 Response	Location AR: Annual Report W: Website	ICMM Principles Reference	Impact boundary ⁽¹⁾
Labour/management relations					1, 3, 5
DMA	Disclosure on Management Approach	People	AR: p22	3	
G4-LA4	Minimum notice period(s) regarding significant operational changes, including whether it is specified in collective agreements	People	AR: p22	3	
MM4	Number of strikes and lock-outs exceeding one week's duration, by country	People	AR: p22	3	
Occupational health and safety					1, 2, 3, 5, 7, 9
DMA	Disclosure on Management Approach	Safety Health	AR: p17 AR: p23	5	
G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities by region and by gender	Health and Safety performance Data tables	AR: p17 and p23 W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf	5	
G4-LA7	Workers with incidence or high risk of diseases related to their occupation	Health Data tables	AR: p23 W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf	5	
Training and education					1, 3, 5
DMA	Disclosure on Management Approach	People	AR: p19	5	
G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category	People	We introduced a new approach on regular conversations between employees and their line-managers and will be reporting against this metric in FY2017	3	
Diversity and Equal Opportunity					1, 3
DMA	Disclosure on Management Approach	People Corporate Governance	AR: p19 AR: p95		
G4- LA12	Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership and other indicators of diversity	Corporate Governance Data tables	AR: p88 W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf		

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Specific Standard Disclosures	Disclosure	South32 Response	Location AR: Annual Report W: Website	ICMM Principles Reference	Impact boundary ⁽¹⁾
SOCIAL: HUMAN RIGHTS					
Freedom of association and collective bargaining					
DMA	Disclosure on Management Approach	People	AR: p22	3	1, 2, 3, 5, 8
G4-HR4	Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and measures taken to support these rights	People	AR: p22	3	
Security practices					
DMA	Disclosure on Management Approach	Society	AR: p35	3	1, 2, 3, 9
G4-HR7	Percentage of security personnel trained in the organisation's human rights policies or procedures that are relevant to operations	Data tables	W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf 97% of our security personnel were trained in FY2016	3	
Indigenous rights					
DMA	Disclosure on Management Approach	Society	AR: p32	3	3, 8, 10
G4-HR8	Total number of incidents of violations involving rights of Indigenous Peoples and actions taken	Grievances and complaints	AR: p33 All grievances and complaints are managed through this process	3	
Human rights assessment					
DMA	Disclosure on Management Approach	Society	AR: p35	3	1, 2, 3
G4-HR9	Total number and percentage of operations that have been subject to human rights reviews or impact assessments	Data tables	W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf	3	
Human rights grievance mechanism					
DMA	Disclosure on Management Approach	Grievances and Complaints	AR: p33	3, 9	
G4-HR12	Number of grievances about human rights impacts filed, addressed and resolved through formal grievance mechanisms	Grievances and Complaints Data tables	AR: p33 We do not report human rights grievances separately W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf	3, 9	

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Specific Standard Disclosures	Disclosure	South32 Response	Location AR: Annual Report W: Website	ICMM Principles Reference	Impact boundary ⁽¹⁾
SOCIAL: SOCIETY					
Local Community					
					1, 2, 3, 6, 8, 10
DMA	Disclosure on Management Approach	Society	AR: p31	3, 9	
G4-SO1	Percentage of operations with implemented local community engagement, impact assessments and development programmes	Data tables	W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf	9	
MM6	Number and description of significant disputes relating to land use, customary rights of local communities and Indigenous Peoples	Grievances and Complaints	AR: p33	10	
MM7	The extent to which grievance mechanisms were used to resolve disputes relating to land use, customary rights of local communities and Indigenous Peoples, and the outcomes	Grievances and Complaints	AR: p33 Our approach to managing stakeholder concerns is outlined in this section	9, 10	
Closure planning					
					1, 2, 3, 6, 8, 9, 10
DMA	Disclosure on Management Approach	Closure Financial provisions	AR: p30 AR: p157	6, 9	
MM10	Number and percentage of operations with closure plans	Closure	AR: p30	6, 9	
Anti-corruption					
					1, 2, 3, 6, 8, 9, 10
DMA	Disclosure on Management Approach	Corporate governance	AR: p93	1	
G4-SO4	Communication and training on anti-corruption policies and procedures	Corporate governance	AR: p93	1, 2	
Public Policy					
					1, 2, 3, 4, 6, 8, 9, 10
DMA	Disclosure on Management Approach	Memberships	W: https://auth.south32.net/getattachment/sustainability/Values-and-Commitments/Sustainability_Memberships.pdf	1	
G4-SO6	Total value of political contributions by country and recipient beneficiary	Directors' Report	AR: p124	1	
Anti-competitive Behaviour					
					2, 4, 6, 7, 8
DMA	Disclosure on Management Approach	Corporate Governance	AR: p94		
G4-SO7	Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes	Corporate governance	AR: p94		

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Specific Standard Disclosures	Disclosure	South32 Response	Location AR: Annual Report W: Website	ICMM Principles Reference	Impact boundary ⁽¹⁾
Compliance					1, 2, 3, 8
G4-SO8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulation	Data tables	W: https://auth.south32.net/South32Web/media/library/Sustainability_Data_Tables_FY2016.pdf	4	
SOCIAL: PRODUCT RESPONSIBILITY					2, 4, 6, 7, 8, 10
Materials Stewardship					
DMA	Disclosure on Management Approach - Programmes and progress relating to materials stewardship	Product stewardship	AR: p36	8	

Impact Boundary key:

(1) 1 Employees and contractors; 2 Business partners (JVs); 3 Local communities; 4 Customers; 5 Labour unions; 6 Shareholders and investor groups; 7 Industry peers and associations; 8 Government and regulators; 9 Suppliers; 10 Community organisations and NGOs.