SUSTAINABILITY STANDARDS AND FRAMEWORKS INDEX 2026

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About this index

Our 2026 Annual Reporting Suite

This Sustainability Standards and Frameworks Index supplements the 2026 Annual Reporting Suite. Together with the Tax Transparency and Payments to Governments report, the following documents form part of our 2026 Annual Reporting Suite and are published separately:

Annual Report

Modern Slavery Statement

Climate-related Reporting Methodology

Other documents supplementing our Annual Reporting Suite include the:

- Sustainability Databook
- Tax Databook

You can view all the documents in our Annual Reporting Suite at www.south32.net.

About this document

This Index identifies the location of our sustainability-related disclosures across our 2026 Annual Reporting Suite and website at www.south32.net. It also demonstrates alignment with applicable reporting standards, frameworks and regulatory requirements, and provides information on certifications held by our operations and our assessment against selected ESG ratings and indices.

Contents

ESG PERFORMANCE AND SUSTAINABILITY CERTIFICATIONS

ESG ratings and indices

The table below outlines the primary ESG ratings and indices we regularly engage with or monitor and is not intended to be exhaustive. Unless otherwise indicated, ratings are current as at 30 June 2026.

Provider	Rating scale (best to worst score)	FY26	FY25	FY24	Participation status and supporting commentary
ESG rating providers					
Sustainalytics ESG Risk Rating	Negligible (0) to Severe (50+)	**Medium - 21.55**	Medium - 22.1	Medium - 23.5	Annual participation in rating review processes and regular monitoring.
MSCI ESG Rating	AAA to CCC	**AA**	A	A	
ISS - Corporate Rating	A+ to D-	**B-**	B-	C+	
ISS Quality Score - Environment	1 to 10	**2**	2	-	
ISS Quality Score - Social	1 to 10	**1**	1	-	
ISS Quality Score - Governance	1 to 10	**4**	1	-	
CDP	South32 has not participated in CDP questionnaires for several years. Our disclosures (aligned with AASB, GRI and TCFD) provide comprehensive coverage of climate, biodiversity and water-related matters.				
Sustainability indices					
FTSE4Good Index	5 to 0	**3.9**	3.8	3.8	Annual rating monitoring only.
S&P Global Corporate Sustainability Assessment (CSA)	100 to 0	**49**	48	41	

Sustainability certifications

The table below details sustainbility-related certifications attained by our operations and select non-operated joint ventures.

Issuing body		Certification	Level	Issue Date	Expiry	Certification reference
Aluminium Stewardship Initiative (ASI)	Worsley Alumina	Performance Standard (v3 2022)	Full	Sep 2024	Sep 2027	Certificate #383
		Chain of Custody (v2 2022)	Full	Nov 2024	Nov 2027	Certificate #409
	Mineração Rio do Norte	Performance Standard (v3 2022)	Full	Mar 2024	Mar 2027	Certificate #175
		Chain of Custody (v2 2022)	Full	Mar 2024	Mar 2027	Certificate #256
	Alumar refinery (Brazil Alumina)	Performance Standard (v2 2017)	Provisional	Sep 2025	Sep 2026	Certificate #30
		Chain of Custody (v2 2022)	Full	Jul 2024	Jul 2027	Certificate #72
International Organisation for Standardization (ISO)	Hillside Aluminium	ISO 9001 - Quality Management System	Full	Jun 2024	Jul 2027	Registration #LS 2564
		ISO 45001 - Occupational Health and Safety Management Systems	Full	Sep 2023	Sep 2026	Registration #OHS 180401
		ISO 14001 - Environmental Management Systems	Full	Aug 2024	Jul 2027	Registration #EM 140069
	Worsley Alumina	ISO 9001 - Quality Management System	Full	Oct 2023	Oct 2026	Certificate #AU99/1252
London Metals Exchange (LME) Responsible Sourcing	Hillside Aluminium	LME - Approved Brand	Listed: Hillside Aluminium			Approved brands | London Metal Exchange - see Hillside Aluminium

Standards and frameworks alignment

STANDARDS AND FRAMEWORKS ALIGNMENT

United Nations Sustainable Development Goals (UN SDGs)

We focus on the UN SDGs where we can have the most meaningful impact through our activities.

UN SDG		Annual Report 2026 (or other) reference location:
3	3 - Good Health and Wellbeing *Ensure healthy lives and promote well-being for all at all ages.*	– Safety and health (page 61) – Community relationships (page 65)
4	4 - Quality Education *Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.*	– Community relationships (page 65) – Sustainability Databook 2026 (Social investment; Attracting and retaining talent tabs)
5	5 - Gender Equality *Achieve gender equality and empower all women and girls.*	– People and culture (page 63) – Sustainability Databook 2026 (Workforce and diversity tab) – Code of Business Conduct and Speak Up Policy
6	6 - Clean Water and Sanitation *Ensure availability and sustainable management of water and sanitation for all.*	– Water (page 73) – Community relationships (page 65) – Sustainability Databook 2026 (Water tab)
7	7 - Affordable and Clean Energy *Ensure access to affordable, reliable, sustainable and modern energy for all.*	– Addressing climate change (page 77) – Sustainability Databook 2026 (Energy tab)
8	8 - Decent work and economic growth *Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.*	– People and culture (page 63) – Delivering value to society (page 65) – Human rights (page 68)
9	9 - Industry, innovation and infrastructure *Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation.*	– Delivering value to society (page 65) – Managing our environmental impact (page 71) – Addressing climate change (page 77) – Sustainability Databook 2026 (Social investment; Our economic contributions tabs)
10	10 - Reduced Inequalities *Reduce inequality within and among countries.*	– People and culture (page 63) – Delivering value to society (page 65) – Code of Business Conduct and Speak Up Policy
11	11 - Sustainable Cities and Communities *Make cities and human settlements inclusive, safe, resilient and sustainable.*	– Delivering value to society (page 65) – Managing our environmental impact (page 71)
12	12 - Responsible consumption and production *Ensure sustainable consumption and production patterns.*	– Our Approach to Value Chain Management – Sustainability Databook 2026 (Modern slavery; Human rights tabs) – Modern Slavery Statement 2026
13	13 - Climate Action *Take urgent action to combat climate change and its impacts.*	– Managing our environmental impact (page 71) – Addressing climate change (page 77)
15	15 - Life on Land *Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.*	– Community relationships (page 65) – Nature (page 71) – Biodiversity (page 72)
16	16 - Peace, justice and strong institutions *Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.*	– Human rights (page 68) – Modern Slavery Statement 2026
17	17 - Partnerships for the Goals *Strengthen the means of implementation and revitalise the Global Partnership for Sustainable Development.*	– Community relationships (page 65)

ICMM Mining Principles and Performance Expectations (ICMM PEs)

We have been a member of the ICMM since 2015. The ICMM Mining Principles and Performance Expectations (PEs) establish environmental, social and governance requirements at both the corporate and operational levels. In accordance with ICMM requirements, our corporate function and operations completed self-assessments in 2022. These assessments are reviewed at least every three years and are subject to third-party validation (TPV) on a risk-based schedule.

In FY26, we undertook a targeted review of our 2022 self-assessments to confirm whether existing ratings remained appropriate or had improved. The results are summarised below.

ICMM PE conformance by operation (summary)

Operation	Meets	Partially Meets	Does not Meet	Not Applicable	Overall conformance[1]	Last detailed assessment	Validation completed
Australia Manganese	70%	10%	—%	20%	**88%**	FY23	TPV in FY23
Cannington	78%	3%	—%	20%	**97%**	FY24	TPV in FY25
Worsley Alumina	78%	3%	—%	20%	**97%**	FY23	TPV in FY23
Hillside Aluminium	75%	3%	—%	23%	**97%**	FY24	TPV in FY25
South Africa Manganese	75%	5%	—%	20%	**94%**	FY25	TPV in FY25
Corporate	75%	—%	—%	25%	**100%**	FY25	Internal validation in FY25

ICMM PE conformance by operation (detailed)

Meets | Partially Meets | Does not meet | Not applicable

ICMM Principle	Australia Manganese	Cannington	Hillside Aluminium	South Africa Manganese	Worsley Alumina	Corporate
Principle 1: Ethical Business						
Apply ethical business practices and sound systems of corporate governance and transparency to support sustainable development.						
1.1 Establish systems to maintain compliance with applicable law.	Partially Meets	Meets	Meets	Meets	Meets	Meets
1.2 Implement policies and practices to prevent bribery and corruption, and to publicly disclose facilitation payments.	Meets	Meets	Meets	Meets	Meets	Meets
1.3 Implement policies and standards consistent with the ICMM policy framework.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Meets
1.4 Assign accountability for sustainability performance at the Board and/or Executive Committee level.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Meets
1.5 Disclose the value and beneficiaries of financial and in-kind political contributions whether directly or through an intermediary.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Meets
Principle 2: Decision Making						
Integrate sustainable development in corporate strategy and decision-making processes.						
2.1 Integrate sustainable development principles into corporate strategy and decision-making processes relating to investments in the design, operation and closure of facilities.	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Meets
2.2 Support the adoption of responsible physical and psychological health and safety, environmental, human rights and labour policies and practices by joint venture partners, suppliers and contractors, based on risk.	Meets	Meets	Meets	Meets	Meets	Meets
Principle 3: Human Rights						
Respect human rights and the interests, cultures, customs and values of employees and communities affected by our activities.						
3.1 Support the UN Guiding Principles on Business and Human Rights by developing a policy commitment to respect human rights, undertaking human rights due diligence and providing for or cooperating in processes to enable the remediation of adverse human rights impacts that members have caused or contributed to.	Meets	Meets	Meets	Meets	Meets	Meets
3.2 Avoid the involuntary physical or economic displacement of families and communities. Where this is not possible apply the mitigation hierarchy and implement actions or remedies that address residual adverse effects to restore or improve livelihoods and standards of living of displaced people.	Meets	Meets	Meets	Meets	Meets	Not applicable
3.3 Implement, based on risk, a human rights and security approach consistent with the Voluntary Principles on Security and Human Rights.	Meets	Meets	Meets	Meets	Meets	Not applicable
3.4 Respect the rights of workers by: not employing child or forced labour; avoiding human trafficking; not assigning hazardous/ dangerous work to those under 18; eliminating all forms of harassment and discrimination; respecting freedom of association and collective bargaining; and providing an appropriate mechanism to address workers grievances.	Meets	Meets	Meets	Meets	Meets	Meets

[1] Overall conformance considers the total number of PEs that are rated 'Meets' against the PEs applicable to the operation only.

Standards and frameworks alignment continued

ICMM Principle	Australia Manganese	Cannington	Hillside Aluminium	South Africa Manganese	Worsley Alumina	Corporate
3.5 Equitably remunerate employees with wages that equal or exceed legal requirements or represent a competitive wage within that job market (whichever is higher) and assign regular and overtime working hours within legally required limits.	🟢	🟢	🟢	🟢	🟢	🟢
3.6 Respect the rights, interests, aspirations, culture and natural resource-based livelihoods of Indigenous Peoples in project design, development and operation; apply the mitigation hierarchy to address adverse impacts; and deliver sustainable benefits for Indigenous Peoples.	🟢	🟢	🟢	🟢	🟢	⊗
3.7 Work to obtain the free, prior and informed consent of Indigenous Peoples where significant adverse impacts are likely to occur, as a result of relocation, disturbance of lands and territories or of critical cultural heritage, and capture the outcomes of engagement and consent processes in agreements.	🟢	🟢	🟢	🟢	🟢	⊗
3.8 Implement policies and practices to respect the rights and interests of women that reflect gender-informed approaches to work practices and job design, and that protect against all forms of discrimination and harassment, and behaviours that adversely impact on women's successful participation in the workplace.	🟢	🟢	🟢	🟢	🟢	🟢
3.9 Implement policies and practices to respect the rights and interests of all workers and improve workforce representation in the workplace so it is more inclusive.	🟢	🟢	🟢	🟢	🟢	🟢
Principle 4: Risk Management						
Implement effective risk-management strategies and systems based on sound science, and which account for stakeholder perceptions of risk.						
4.1 Assess environmental and social risks and opportunities of new projects and of significant changes to existing operations in consultation with interested and affected stakeholders, and publicly disclose assessment results.	🟢	🟢	🟢	🟢	🟢	🟢
4.2 Undertake risk-based due diligence on conflict and human rights that aligns with the OECD Due Diligence Guidance on Conflict Affected and High Risk Areas, when operating in, or sourcing from, a conflict-affected or high-risk area.	🟢	🟢	🟢	🟢	🟢	🟢
4.3 Implement risk-based controls to avoid/prevent, minimise, mitigate and/or remedy physical and psychological health, safety and environmental impacts to workers, local communities, cultural heritage and the natural environment, based upon a recognised international standard or management system.	🟢	🟢	🟢	🟢	🟢	⊗
4.4 Develop, maintain and test emergency response plans. Where risks to external stakeholders are significant, this should be in collaboration with potentially affected stakeholders and consistent with established industry good practice.	🟢	🟢	🟢	🟢	🟢	⊗
Principle 5: Health and Safety						
Pursue continual improvement in health and safety performance with the ultimate goal of zero harm.						
5.1 Implement practices aimed at continually improving workplace physical and psychological health and safety, and monitor performance for the elimination of workplace fatalities, serious injuries, psychosocial hazards and prevention of occupational diseases, based upon a recognised international standard or management system.	🟢	🟢	🟢	🟢	🟢	🟢
5.2 Provide workers with training in accordance with their responsibilities for physical and psychological health and safety and implement health surveillance and risk-based monitoring programmes based on occupational exposures.	🟢	🟢	🟢	🟢	🟢	🟢
5.3 Safeguard the health of workers against exposure to diesel particulate matter (DPM) emissions in all underground mining operations by implementing a comprehensive DPM management programme.	⊗	🟢	⊗	🟠	⊗	⊗
Principle 6: Environmental Performance						
Pursue continual improvement in environmental performance issues, such as water stewardship, energy use and climate change.						
6.1 Plan and design for closure in consultation with relevant authorities and stakeholders, implement measures to address closure-related environmental and social aspects, and make financial provision to enable agreed closure and post-closure commitments to be realised.	🟢	🟢	🟢	🟢	🟢	🟢
6.2 Implement water stewardship practices that provide for strong and transparent water governance, effective and efficient management of water at operations, and collaboration with stakeholders at a catchment level to achieve responsible and sustainable water use.	🟢	🟢	🟢	🟢	🟢	🟢
6.3 Design, construct, operate, monitor and decommission tailings disposal/storage facilities using comprehensive, risk-based management and governance practices in line with internationally recognised good practice, to minimise the risk of catastrophic failure.	🟢	🟢	⊗	🟢	🟢	🟢
6.4 Apply the mitigation hierarchy to prevent pollution, manage releases and waste, and address potential impacts on human health and the environment.	🟢	🟢	🟢	🟢	🟢	⊗

ICMM Principle	Australia Manganese	Cannington	Hillside Aluminium	South Africa Manganese	Worsley Alumina	Corporate
6.5 Implement measures to improve energy efficiency and contribute to a low-carbon future, and report the outcomes based on internationally recognised protocols for measuring CO2 equivalent (GHG) emissions.	🟢	🟢	🟢	🟢	🟢	🟢
Principle 7: Conservation of Biodiversity						
Contribute to the conservation of biodiversity and integrated approaches to land-use planning.						
7.1 Neither explore nor develop new mines in World Heritage sites, respect legally designated protected areas, and design and operate any new operations or changes to existing operations to be compatible with the value for which such areas were designated.	🟢	🟢	🟢	🟢	🟢	🟢
7.2 Assess and address risks and impacts to biodiversity and ecosystem services by implementing the mitigation hierarchy, with the ambition of achieving no-net-loss of biodiversity.	🟢	🟢	🟢	🟢	🟢	🟢
Principle 8: Responsible Production						
Facilitate and support the knowledge-base and systems for responsible design, use, re-use, recycling and disposal of products containing metals and minerals.						
8.1 In project design, operation and de-commissioning, implement cost-effective measures for the recovery, re-use or recycling of energy, natural resources, and materials.	🟠	🟠	🟢	🟠	🟠	🟢
8.2 Assess the hazards of the products of mining according to UN Globally Harmonized System of Hazard Classification and Labelling or equivalent relevant regulatory systems and communicate through safety data sheets and labelling as appropriate.	🟠	🟢	🟢	🟢	🟢	🟢
Principle 9: Social Performance						
Pursue continual improvement in social performance and contribute to the social, economic and institutional development of host countries and communities.						
9.1 Implement inclusive approaches with local communities to identify their development priorities and support activities that contribute to their lasting social and economic wellbeing, in partnership with government, civil society and development agencies, as appropriate.	🟢	🟢	🟢	🟢	🟢	🟢
9.2 Enable access by local enterprises to procurement and contracting opportunities across the project life cycle, both directly and by encouraging larger contractors and suppliers, and also by supporting initiatives to enhance economic opportunities for local communities.	🟢	🟢	🟢	🟢	🟢	🟢
9.3 Conduct stakeholder engagement based upon an analysis of the local context and provide local stakeholders with access to appropriate and effective mechanisms for seeking resolution of grievances related to the company and its activities.	🟢	🟢	🟢	🟢	🟢	⊗
9.4 Collaborate with government, where appropriate, to support improvements in environmental and social practices of local Artisanal and Small-scale Mining.	⊗	⊗	⊗	⊗	⊗	⊗
Principle 10: Stakeholder Engagement						
Proactively engage key stakeholders on sustainable development challenges and opportunities in an open and transparent manner, effectively report and independently verify progress and performance.						
10.1 Identify and engage with key corporate-level external stakeholders on sustainable development issues in an open and transparent manner.	⊗	⊗	⊗	⊗	⊗	🟢
10.2 Publicly support the implementation of the Extractive Industries Transparency Initiative (EITI) and compile information on all material payments, at the appropriate levels of government, by country and by project.	🟢	🟢	🟢	🟢	🟢	🟢
10.3 Report annually on economic, social and environmental performance at the corporate level using the GRI Sustainability Reporting Standards.	⊗	⊗	⊗	⊗	⊗	🟢
10.4 Each year, conduct independent assurance of sustainability performance following the ICMM guidance on assuring and verifying membership requirements.	⊗	⊗	⊗	⊗	⊗	🟢

Standards and frameworks alignment continued

Global Reporting Index (GRI) index

We report information cited in this index for the reporting period 1 July 2025 to 30 June 2026 in accordance with the GRI Standards.

GRI 2: General Disclosures 2021

Disclosure title	Annual Report 2026 (or other) reference location:	Omissions
2-1 Organisational details	– About this report (inside front cover) – Shareholder Information (page 252) – Where we operate and what we produce (page 8)	
2-2 Entities included in the organisation's sustainability reporting	– Note 2 to the financial statements (Basis of preparation) from page – Sustainability Databook 2026 (Reporting boundaries tab)	
2-3 Reporting period, frequency and contact point	The reporting period is 1 July 2025 to 30 June 2026, with financial and sustainability reporting periods aligned. Publication dates are announced via our exchange releases. Queries relating to our Annual Reporting Suite can be directed to South32ESG@South32.net.	
2-4 Restatements of information	Where relevant, restatements are disclosed in footnotes across the Annual Reporting Suite.	
2-5 External assurance	– Independent Assurance Report to the Directors of South32 Limited (page 113).	
2-6 Activities, value chain and other business relationships	– Our purpose-led approach (page 2) – Where we operate and what we produce (page 8) – Our business model (page 10) – Our stakeholders (page 12) – Financial and operational performance summary (page 21) – Modern Slavery Statement 2026 – Sustainability Databook 2026 (Reporting boundaries tab) – Industry Associations and Memberships	
2-7 Employees	– Sustainability Databook 2026 (Workforce and diversity tab)	
2-8 Workers who are not employees	– Sustainability Databook 2026 (Safety and health tab)	
2-9 Governance structure and composition	– Sustainability governance (page 60) – Corporate Governance Statement (page 117) – Sustainability Committee Terms of Reference	
2-10 Nomination and selection of the highest governance body	– Corporate Governance Statement (page 117) – Board Charter	
2-11 Chair of the highest governance body		
2-12 Role of the highest governance body in overseeing the management of impacts	– Sustainability governance (page 60) – Corporate Governance Statement (page 117) – Board Charter and Committees Terms of Reference	
2-13 Delegation of responsibility for managing impacts		
2-14 Role of the highest governance body in sustainability reporting		
2-15 Conflicts of interest	– Corporate Governance Statement (page 117) – Our Board members (page 122) – Financial Report - Note 28. Related party transactions (page 225) – Board Charter and Code of Business Conduct (and Speak Up Policy)	
2-16 Communication of critical concerns	– People and culture (page 63) – Ethics and business integrity (page 69) – Corporate ethical standards (page 140)	**Confidentiality constraints:** Total number and nature of material business conduct cases reported to our highest governance body.
2-17 Collective knowledge of the highest governance body	– Corporate Governance Statement (page 117)	
2-18 Evaluation of the performance of the highest governance body		
2-19 Remuneration policies	– Remuneration report (page 150)	
2-20 Process to determine remuneration	– 2025 Annual General Meeting 23 October 2025 results of meeting	
2-21 Annual total compensation ratio	– Remuneration report (page 150) – Sustainability Databook 2026 (Workforce and diversity tab)	
2-22 Statement on sustainable development strategy	– From the Chair (page 6) – From the CEO (page 7)	

Disclosure title	Annual Report 2026 (or other) reference location:	Omissions
2-23 Policy commitments 2-24 Embedding policy commitments	Details of our policy commitments and the governance, due diligence and management processes that support their implementation are provided throughout our Annual Report 2026 and supporting documents available on our website.	
2-25 Processes to remediate negative impacts 2-26 Mechanisms for seeking advice and raising concerns	– Ethics and business integrity (page 69) – Corporate Governance Statement (page 117) – Code of Business Conduct and Speak Up Policy – 'Our Approach' documents	
2-27 Compliance with laws and regulations	– Sustainability Databook 2026 (Ethics and business integrity tab) – Directors' Report (page 146)	
2-28 Membership associations	– Our sustainability approach (page 58) – Industry Associations and Memberships	
2-29 Approach to stakeholder engagement	– Our stakeholders (page 12)	
2-30 Collective bargaining agreements	– Sustainability Databook 2026 (Attracting, developing and retaining talent tab)	

GRI 2: Material Topics 2021

Disclosure title	Annual Report 2026 (or other) reference location:
3-1 Process to determine material topics	– Material sustainability topics (page 59)
3-2 List of material topics	– Our sustainability approach (page 58) – Material sustainability topics (page 59) – Sustainability Databook 2026 - Disclosure references tab
3-3 Management of material topics	– Sustainability (from page 57) – 'Our Approach' documents available at www.south32.net

GRI 14: Mining Sector 2024

Disclosure	GRI 14 reference	Annual Report 2026 (or other) reference location:	Omissions
Safety and Health			
3-3 Management of material topics	14.16.1	– Our sustainability approach (page 58) – Safety and health (page 61) – Risk management (page 51) – Sustainability Databook 2026 (Safety and health tab) – Our Code of Business Conduct (and Speak Up Policy)	
GRI 403: Occupational Health and Safety 2018			
403-1 Occupational health and safety management system	14.16.2	– Safety and health (page 61) – Sustainability Databook 2026 (Safety and health tab) – Health and Safety webpage – Our Code of Business Conduct (and Speak Up Policy) – Supplier Minimum Requirements Our internal health and safety standards apply to all South32 employees, contractors and visitors, across our operations, functions, projects and exploration activities where we have operational control.	
403-2 Hazard identification, risk assessment, and incident investigation	14.6.3		
403-3 Occupational health services	14.6.4		
403-4 Worker participation, consultation and communication on occupational health and safety	14.6.5		
403-5 Worker training on occupational health and safety	14.6.6		
403-6 Promotion of worker health	14.6.7		
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	14.6.7		
403-8 Workers covered by an occupational health and safety management system	14.6.9		
403-9 Work-related injuries	14.6.10		
403-10 Work-related ill health	14.6.11		
GRI 14 - Additional sector disclosures: Emergency preparedness and response plans	14.15.4	– Sustainability Databook 2026 (Safety and health tab)	

Standards and frameworks alignment continued

Disclosure	GRI 14 reference	Annual Report 2026 (or other) reference location:	Omissions
People and culture			
3-3 Management of material topics	14.17.1	– People and culture (page 63) – Risk management (page 55) – Our Code of Business Conduct (and Speak Up Policy) – Our Approach to People and Culture	
GRI 202: Market Presence 2016			
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	14.17.2	– Sustainability Databook 2026 (Workforce and diversity tab) – Our Code of Business Conduct (and Speak Up Policy)	
202-2 Proportion of senior management hired from the local community	14.21.2	– Inclusion and Diversity Policy – Sustainability Databook 2026 (Workforce and diversity tab) Where practicable, we employ local people in the areas in which we operate. We aim to maintain a workforce that is reflective of the communities in which we operate. We have local employment commitments that form part of our People and Culture performance Measures. Our strategic	**Information unavailable / incomplete:** All metrics omitted
GRI 401: Employment 2016			
401-1 New employee hires and employee turnover	14.17.3	– Sustainability Databook 2026 (Attracting, developing and retaining talent tab)	
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	14.17.4		
401-3 Parental leave	14.17.5		
GRI 402: Labour Management Relations 2016			
402-1 Minimum notice periods regarding operational changes	14.17.6	Our approach to communicating significant operational changes, including closures, is tailored to the timing, scale and nature of the change. This typically includes leadership briefings, formal announcements, consultation and consideration of employee feedback. We provide support such as employee assistance programs, career coaching, CV and LinkedIn support, networking and interview preparation. We comply with applicable legal requirements and aim to engage impacted employees as early as practicable.	
GRI 404: Training and Education 2016			
404-1 Average hours of training per year per employee	14.17.7	– Sustainability Databook 2026 (Attracting, developing and retaining talent tab)	
404-2 Programs for upgrading employee skills and transition assistance programs	14.17.8	– Our Approach to People and Culture – People and Culture webpage	
404-3 Percentage of employees receiving regular performance and career development reviews		– Sustainability Databook 2026 (Attracting, developing and retaining talent tab)	
GRI 405: Diversity and Equal Opportunity 2016			
405-1 Diversity of governance bodies and employees	14.21.5	– Sustainability Databook 2026 (Workforce and diversity tab)	
405-2 Ratio of basic salary and remuneration of women to men	14.21.6	– Sustainability Databook 2026 (Workforce and diversity tab)	
GRI 406: Non-discrimination 2016			
406-1 Incidents of discrimination and corrective actions taken	14.21.7		**Confidentiality constraints:** All metrics omitted.
Economic contributions			
3-3 Management of material topics	14.9.1	– Community relationships (page 65) – Risk management (page 55) – Our Code of Business Conduct (and Speak Up Policy) – Our Approach to Partnering with Communities – Tax Transparency and Payments to Governments Report 2026	

Disclosure	GRI 14 reference	Annual Report 2026 (or other) reference location:	Omissions
GRI 201: Economic Performance 2016			
201-1 Direct economic value	14.9.2	– Financial report (from page 173) – Sustainability Databook 2026 (Our economic contributions tab)	
201-4 Financial assistance received from government	14.23.3	– Tax Transparency and Payments to Governments Report 2026	
GRI 203: Indirect Economic Impacts 2016			
203-1 Infrastructure investments and services supported	14.9.3	– Community relationships (page 65) – Sustainability case studies webpage – Sustainability Databook 2026 (Our economic contributions tab)	
203-2 Significant indirect economic impacts	14.9.4		
GRI 207: Tax 2019			
207-1 Approach to tax	14.23.4	– Tax Transparency and Payments to Governments Report 2026	
207-2 Tax governance, control, and risk management	14.23.5		
207-3 Stakeholder engagement and management of concerns related to tax	14.23.6		
207-4 Country-by-country reporting	14.23.7		
Community relationships			
3-3 Management of material topics	14.11.1	– Community relationships (page 65) – Risk management (page 55) – Our Code of Business Conduct (and Speak Up Policy) – Our Approach to Partnering with Communities – Our Approach to Cultural Heritage – Our Approach to Engagement with Indigenous, Traditional and Tribal Peoples	
GRI 411: Rights of Indigenous Peoples 2016			
411-1 Incidents of violations involving rights of indigenous peoples	14.11.2	There were no identified incidents of human rights violations in FY26.	
GRI 413: Local Communities 2016			
413-1 Operations with local community engagement, impact assessments, and development programs	14.10.2	– Community relationships (page 65) – Sustainability Databook 2026 (Community relationships tab)	
413-2 Operations with significant actual and potential negative impacts on local communities	14.10.3		
GRI 14 Additional Sector Disclosures: Local community grievances	14.10.4	– Sustainability Databook 2026 (Community relationships tab)	
Human rights			
3-3 Management of material topics	14.20.1	– Human rights (page 68) – Risk management (page 55) – Our Code of Business Conduct (and Speak Up Policy) – Our Approach to Human Rights	
GRI 407: Freedom of Association and Collective Bargaining 2016			
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	14.20.2	– Human Rights (page 68) – Modern Slavery Statement 2026 – Human Rights webpage – Supplier Minimum Requirements – Our Code of Business Conduct (and Speak Up Policy) – Our Approach to Human Rights	**Confidentiality constraints:** Measures intended to support rights to exercise freedom of association and collective bargaining.
GRI 408: Child Labour 2016			
408-1 Operations and suppliers at significant risk for incidents of child labour	14.18.2	– Human Rights (page 68) – Sustainability Databook 2026 (Human rights tab) – Modern Slavery Statement 2026	

Standards and frameworks alignment continued

Disclosure	GRI 14 reference	Annual Report 2026 (or other) reference location:	Omissions
GRI 409: Forced or Compulsory Labour 2016			
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	14.19.2	– Human Rights (page 68) – Sustainability Databook 2026 (Human rights tab) – Modern Slavery Statement 2026	
GRI 410: Security Practices 2016			
410-1 Security personnel trained in human rights policies or procedures	14.14.2	– Sustainability Databook 2026 (Human rights tab)	
Ethics and business integrity			
3-3 Management of material topics	14.22.1	– Ethics and business integrity (page 69) – Risk management (page 56) – Our Code of Business Conduct (and Speak Up Policy) – Anti-Bribery and Corruption Policy	
GRI 205: Anti-corruption 2016			
205-1 Operations assessed for risks related to corruption	14.22.2	– Ethics and business integrity (page 69) – Anti-Bribery and Corruption Policy	
205-2 Communication and training about anti-corruption policies and procedures	14.22.3	Executive Lead Team and Lead Team members complete Code of Business Conduct and Anti-Bribery and Corruption (ABC) training in line with internal training plans. All new employees complete Code of Business Conduct training, with additional ABC training and refresher training provided to higher-risk employees. The Business Integrity team also delivers targeted ABC awareness sessions. Our Code of Business Conduct is communicated and available to all suppliers. Additional minimum supplier standards are publicly available on our website.	
205-3 Confirmed incidents of corruption and actions taken	14.22.4	– Sustainability Databook 2026 (Ethics and cybersecurity tab) – Directors' Report (page 146)	**Confidentiality constraints:** Confirmed corruption incidents, related employee disciplinary actions, and contract terminations/non-
GRI 206: Anti-competitive Behaviour 2016			
206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices		– Sustainability Databook 2026 (Ethics and cybersecurity tab) – Directors' Report (page 146)	
GRI 415: Public Policy 2016			
415-1 Political contributions	14.24.2	– Directors' Report (page 146)	
Responsible value chain			
3-3 Management of material topics	14.9.1	– Ethics and business integrity (page 69) – Risk management (page 56) – Our Code of Business Conduct (and Speak Up Policy) – Our Approach to Value Chain Management – Supplier Minimum Requirements – Modern Slavery Statement 2026	
GRI 204: Procurement Practices 2016			
204-1 Proportion of spending on local suppliers	14.9.5	– Sustainability Databook 2026 (Economic contribution tab)	
308-1 New suppliers that were screened using environmental criteria 308-2 Negative environmental impacts in the supply chain and actions taken		– Our Code of Business Conduct (and Speak Up Policy) – Supplier Minimum Requirements	**Information unavailable / incomplete:** All metrics omitted.
GRI 414: Supplier Social Assessment 2016			
414-1 New suppliers that were screened using social criteria	14.17.9	– Sustainability Databook 2026 (Modern slavery tab) – Modern Slavery Statement 2026	
414-2 Negative social impacts in the supply chain and actions taken	14.17.10		

Disclosure	GRI 14 reference	Annual Report 2026 (or other) reference location:	Omissions
Closure			
3-3 Management of material topics	14.8.1	– Closure (page 70) – Risk management (page 49) – Our Code of Business Conduct (and Speak Up Policy) – Our Approach to Closure	
GRI 14 Additional sector disclosures: Closure planning status by operation	14.8.4, 14.8.5	– Sustainability Databook 2026 (Closure tab)	
Biodiversity			
3-3 Management of material topics	14.4.1	– Nature (page 71) – Biodiversity (page 72) – Risk management (page 52) – Our Code of Business Conduct (and Speak Up Policy) – Our Approach to Biodiversity – Our Approach to Water	
GRI 101: Biodiversity 2024			
101-1 Policies to halt and reverse biodiversity loss	14.4.2	Nature (page 69) Biodiversity (page 70) Our Approach to Biodiversity We aim to achieve no net loss or a net gain of biodiversity by completion of closure. A No Net Loss plan is currently in place for the Eastern Leases at Australia Manganese. Learn more on page 70.	**Information unavailable / incomplete:** Biodiversity management actions used to evaluate progress, avoid and minimise negative impacts, and maximise positive outcomes.
101-2 Management of biodiversity impacts	14.4.3		
101-4 Identification of biodiversity impacts	14.4.4		
101-5 Locations with biodiversity impacts	14.4.5; 14.0.1	– Sustainability Databook 2026 (Landholdings; Biodiversity tabs)	**Information unavailable / incomplete:** Information on the products and services in our supply chain with the most significant impacts on
101-6 Direct drivers of biodiversity loss	14.4.6	– Nature (page 71) – Biodiversity (page 72) – Our Approach to Biodiversity	
101-7 Changes to the state of biodiversity	14.4.7		**Information unavailable / incomplete:** All metrics omitted.
101-8 Ecosystem services	14.4.8		
Water			
3-3 Management of material topics	14.7.1	– Water (page 73) – Risk management (page 52) – Our Code of Business Conduct (and Speak Up Policy) – Our Approach to Water	
GRI 303: Water and Effluents 2018			
303-1 Interactions with water as a shared resource	14.7.2	– Water (page 73) – Sustainability Databook 2026 (Water tab) – Our Approach to Water	
303-2 Management of water discharge-related impacts	14.7.3	– Water (page 73) – Sustainability Databook 2026 (Water tab) – Our Approach to Water	
303-3 Water withdrawal	14.7.4	– Water (page 73) – Sustainability Databook 2026 (Water tab)	
303-4 Water discharge	14.7.5		
303-5 Water consumption	14.7.6		
Pollution			
3-3 Management of material topics	14.3.1; 14.5.1	– Pollution (page 75) – Risk management (page 52) – Our Code of Business Conduct (and Speak Up Policy)	
GRI 305: Emissions 2016			
305-7 Nitrogen oxides (NOx), sulphur oxides (SOx), and other significant air emissions	14.3.2	– Sustainability Databook 2026 (Pollution and tailings tab)	**Information unavailable / incomplete:** Emissions from Persistent organic pollutants (POP), volatile organic compounds (VOC), hazardous air pollutants (HAP) and particulate matter (PM).

Standards and frameworks alignment continued

Disclosure	GRI 14 reference	Annual Report 2026 (or other) reference location:	Omissions
GRI 306: Waste 2020			
306-1 Waste generation and significant waste-related impacts	14.5.2	– Pollution (page 75) – Sustainability Databook 2026 (Pollution and tailings tab)	**Information unavailable / incomplete:** Management of waste managed by a third party.
306-2 Management of significant waste-related impacts	14.5.3	We have not identified any significant spills in FY26	
306-3 Significant spills	-		
306-3 Waste generated	14.5.4		
306-4 Waste diverted from disposal	14.5.5		
306-5 Waste directed to disposal	14.5.6		
Tailings management			
3-3 Management of material topics	14.6.1	– Tailings management (page 76) – Risk management (page 49) – Our Approach to Tailings Management	
GRI 14 Additional sector disclosures: Tailings facilities and disposal methods	14.6.2; 14.6.3	– Tailings management (page 76) – Our Approach to Tailings Management – 2026 Tailings Storage Facilities Directory	
Climate change			
3-3 Management of material topics	14.1.1; 14.2.1	– Climate change (page 77) – Risk management (page 52) – Climate-related Reporting Methodology 2026 – Climate Change Action Plan 2025 – Our Code of Business Conduct (and Speak Up Policy)	
GRI 201: Economic Performance 2016			
201-2 Financial implications and other risks and opportunities from climate change	14.2.2	– Climate change (page 77) – Risk management (page 52) – Climate Change Action Plan 2025	
GRI 302: Energy 2016			
302-1 Energy consumption within the organisation	14.1.2	– Sustainability Databook 2026 (Energy tab)	**Information unavailable / Incomplete:** Heating, cooling and steam consumption/sold, and electricity sold.
302-2 Energy consumption outside of the organisation	14.1.3		**Information unavailable / Incomplete:** All metrics
302-3 Energy intensity	14.1.4	– Sustainability Databook 2026 (Energy tab) – Climate change (page 77)	
302-4 Reduction of energy consumption	-		
302-5 Reductions in energy requirements of products and services	-		**Information unavailable / Incomplete:** All metrics omitted.
GRI 305: Emissions 2016			
305-1 Direct (Scope 1) GHG emissions	14.1.5	– Climate change (page 81) – Sustainability Databook 2026 (GHG emissions tab) – Climate-related Reporting Methodology 2026	
305-2 Energy indirect (Scope 2) GHG emissions	14.1.6		
305-3 Other indirect (Scope 3) GHG emissions	14.1.7	– Climate change (page 85) – Sustainability Databook 2026 (GHG emissions tab) – Climate-related Reporting Methodology 2026	
305-4 GHG emissions intensity	14.1.8	– Sustainability Databook 2026 (GHG emissions tab)	
305-5 Reduction of GHG emissions	14.1.9	– Climate change (page 77) – Sustainability Databook 2026 (GHG emissions tab) – Climate-related Reporting Methodology 2026 – Climate Change Action Plan 2025	

SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDEX

This table summarises our alignment with the SASB Metals and Mining Sustainability Accounting Standard (version as at December 2023).

Our material topic	SASB metric	Metric description	Annual Report 2026 (or other) reference location:	Omission
Safety and health	EM-MM-320a.1.	(1) All-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees	– Sustainability Databook 2026 (Safety and health tab)	**Information unavailable / Incomplete:** All incidence rate.
People and culture	EM-MM-310a.1.	Percentage of active workforce covered under collective bargaining agreements.	– Sustainability Databook 2026 (Attracting and retaining talent tab)	
	EM-MM-310a.2.	(1) Number and (2) duration of strikes and lockouts		
	EM-MM-000.B	Total number of employees, percentage contractors	– Sustainability Databook 2026 (Safety and health; Workforce and diversity tabs)	
Community relationships	EM-MM-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	– Resources and reserves (from page 238) We report Mineral Resources and Ore Reserves in accordance with the 2012 Edition of the Australasian Code for Reporting of Exploration Results, Mineral Resources and Ore Reserves (JORC Code) as required by Chapter 5 of the Australian Securities Exchange (ASX) Listing Rules.	**Not applicable:** All requirements omitted.
	EM-MM-210b.1.	Discussion of process to manage risks and opportunities associated with community rights and interests	– Community relationships (page 65) – Human rights (page 68) – Our Approach to Human Rights; Indigenous, Traditional and Tribal Peoples Engagement; Partnering with Communities; and Cultural Heritage	
	EM-MM-210b.2.	Number and duration of non-technical delays	– Sustainability Databook 2026 (Community relationships tab)	
Ethics and business integrity	EM-MM-510a.1	Description of the management system for prevention of corruption and bribery throughout the value chain.	– Human rights (page 68) – Ethics and business integrity (page 69) – Code of Business Conduct (and Speak Up Policy) – Supplier Minimum Requirements	
	EM-MM-510a.2.	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	– Sustainability Databook 2026 (Ethics and cybersecurity tab)	
Human rights	EM-MM-210a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	– Resources and reserves (from page 238) We report Mineral Resources and Ore Reserves in accordance with the 2012 Edition of the Australasian Code for Reporting of Exploration Results, Mineral Resources and Ore Reserves (JORC Code) as required by Chapter 5 of the Australian Securities Exchange (ASX) Listing Rules.	**Not applicable:** All requirements omitted.
	EM-MM-210a.3.	Discussion of engagement processes and due diligence practices with respect to human rights, Indigenous rights, and operation in areas of conflict	– Community relationships (page 65) – Human rights (page 68) – Our Approach to Human Rights; Indigenous, Traditional and Tribal Peoples Engagement; Partnering with Communities; and Cultural Heritage – Modern Slavery Statement 2026	
Responsible value chain	EM-MM-000.A	Production of (1) metal ores and (2) finished metal products	– Financial and operational performance summary (from page 21)	
Water	EM-MM-140a.1.	(1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	– Sustainability Databook 2026 (Water tab)	
	EM-MM-140a.2.	Number of incidents of non-compliance associated with water quality permits, standards, and regulations		

Standards and frameworks alignment continued

Our material topic	SASB metric	Metric description	Annual Report 2026 (or other) reference location:	Omission
Biodiversity	EM-MM-160a.1.	Description of environmental management policies and practices for active sites	– Nature (page 71) – Biodiversity (page 72) – Water (page 73) – Air emissions (page 75) – Pollution (page 76) – Our Approach to Biodiversity; Water	
	EM-MM-160a.2	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation	– Pollution (page 76) – Sustainability Databook 2026 (Pollution and tailings tab)	
	EM-MM-160a.3	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	– Resources and reserves (from page 238) – Sustainability Databook 2026 (Biodiversity tab)	**Not applicable:** All requirements omitted.
Waste and contamination	EM-MM-150a.4	Total weight of non-mineral waste generated	– Sustainability Databook 2026 (Pollution and tailings tab)	
	EM-MM-150a.5	Total weight of tailings produced		
	EM-MM-150a.6	Total weight of waste rock generated		
	EM-MM-150a.7	Total weight of hazardous waste generated		
	EM-MM-150a.8	Total weight of hazardous waste recycled		
	EM-MM-150a.9	Number of significant incidents associated with hazardous materials and waste management	– Sustainability Databook 2026 (Safety and health tab)	
	EM-MM-150a.10	Description of waste and hazardous materials management policies and procedures for active and inactive operations	– Pollution (page 76) – Sustainability Databook 2026 (Pollution and tailings tab)	
Air emissions	EM-MM-120a.1.	Air emissions of the following pollutants: (1) CO, (2) NOx (excluding N2O), (3) SOx, (4) particulate matter (PM10), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs)	– Sustainability Databook 2026 (Pollution and tailings tab)	**Information unavailable / incomplete:** Reporting of CO, PM10, Pb and VOCs.
Tailings	EM-MM-540a.1	Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current amount of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11) mitigation measures, (12) site-specific EPRP	– Tailings management (page 76) – Tailings Storage Facilities webpage	
	EM-MM-540a.2	Summary of tailings management systems and governance structure used to monitor and maintain the stability of tailings storage facilities		
	EM-MM-540a.3	Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities		
Addressing climate change	EM-MM-110a.1.	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	– Sustainability Databook 2026 (GHG emissions tab) – Climate-related Reporting Methodology 2026	
	EM-MM-110a.2.	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	– Our climate change action plan at a glance (page 78) – Reducing operational emissions (##) – Targets and metrics (page 104) – Climate-related Reporting Methodology 2026	
	EM-MM-130a.1.	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	– Sustainability Databook 2026 (Energy tab)	

TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES INDEX

In accordance with the UK Listing Rules as set by the UK Financial Conduct Authority, we consider our climate-related financial disclosures to be consistent with the four recommendations and 11 recommended disclosures of the Task Force on Climate-related Financial Disclosures (TCFD). Our TCFD disclosures are presented throughout the Annual Report 2026 (primarily within the Sustainability section) and the Climate-related Reporting Methodology 2026, both of which are available on our website *www.south32.net*.

This TCFD index outlines each of the TCFD's recommended disclosures and indicates where they are addressed across these publications.

Supporting recommended disclosures	Annual Report 2026 reference location	Other reports reference location
Governance - The organisation's governance around climate-related risks and opportunities.		
Describe the board's oversight of climate-related risks and opportunities.	– Board composition (page 121) – Board focus areas and key decisions (page 127) – Board skills, knowledge and experience (page 131) – Board and committee meetings (page 134) – Nomination and governance committee (page 136) – Remuneration committee (page 137) – Risk and audit committee (page 138) – Sustainability Committee (page 139) – Board Charter and Committee Terms of Reference – Sustainability governance (page 59) – Climate governance (page 78)	
Describe management's role in assessing and managing climate-related risks and opportunities.	– Risk management: Climate change and environment (page 52) – Sustainability governance (page 59) – Climate governance (page 78) – Climate-related risk management (page 103) – Sustainability Committee (page 139)	
Strategy - The actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.		
Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	– Risk management: Climate change and environment (page 52) – Climate-related risks and opportunities (pages 78, 90, 94 - 102) – Climate-related risk management (page 103) – Notes to the Financial Statements: Note 2(c) (page 180 - 183)	
Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.	– Climate-related risks and opportunities (pages 78, 90, 94 - 102) – Notes to the Financial Statements: Notes 2, 6, 11, 13, 15 (from page 180)	
Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	– Strengthening present-day resilience (page 88) – Strengthening future resilience capabilities (page 88) – Climate resilience and scenario analysis (page 90) – Assessing resilience to transition risks (page 91)	
Risk Management- The processes used by the organisation to identify, assess, and manage climate-related risks.		
Describe the organisation's processes for identifying and assessing climate-related risks.	– Climate-related risk management (page 103) – Identifying and assessing risks and opportunities (page 90) – Climate resilience and scenario analysis (page 90) – Climate-related risks and opportunities (pages 78, 90, 94 - 102) – Managing risks to achieve our purpose (page 49) – Risk management: Climate change and environment (page 52) – Notes to the Financial Statements: Note 2(c) (page 180 - 183)	

Standards and frameworks alignment continued

Supporting recommended disclosures	Annual Report 2026 reference location	Other reports reference location
Describe the organisation's processes for managing climate-related risks.	– Risk management: Climate change and environment (page 52) – Climate-related risks and opportunities (pages 78, 90, 94 - 102) – Climate-related risk management (page 103)	
Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.	– Risk management: Climate change and environment (page 52) – Climate-related risk management (page 103) – Notes to the Financial Statements: Note 2(c) (page 180 - 183)	
Metrics and Targets - The metrics and targets used to assess and manage relevant climate-related risks and opportunities.		
Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	– Climate-related risks and opportunities (pages 78, 90, 94 - 102) – Climate-related risk management (page 103) – Remuneration Report: Long-term incentive (page 164) – Climate-related targets (page 104) – Cross-industry metrics (page 106)	– Sustainability Databook 2026: ◦ Addressing climate change tabs: Portfolio, GHG emissions, Emissions Limiting Regulations, Energy – Climate-related Reporting Methodology 2026: ◦ Climate-related metrics and targets (page 5-6)
Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	– Reducing operational emissions (page 81) – Supporting emissions reduction across the value chain (page 85) – Climate-related targets (page 104)	– Sustainability Databook 2026: ◦ Addressing climate change tabs: Portfolio, GHG emissions, Emissions Limiting Regulations, Energy – Climate-related Reporting Methodology 2026: ◦ Climate-related metrics and targets (page 5-6)
Describe the targets used by the organisation to manage climate-related risks and opportunities, and performance against targets.	– Climate-related risks and opportunities (pages 78, 90, 94 - 102) – Climate-related risk management (page 103) – Reducing operational emissions (page 81) – Risk management: Climate change and environment (page 52) – Remuneration Report: Long-term incentive (page 164) – Sustainability governance: Remuneration (page 59)	– Climate-related Reporting Methodology 2026: ◦ Climate-related metrics and targets (page 5-6)

Australian Accounting Standards Board (AASB) S2 Climate-related Disclosures

This index identifies where information relevant to the disclosure requirements of AASB S2 Climate-related Disclosures is reported within our 2026 Annual Reporting Suite and supporting publications.

AASB S2 Pillar	Reference / Disclosure title summary	Annual Report 2026 (or other) reference location:
Governance	**6(a)(i)-(v) - Governance Oversight of Climate-Related Risks and Opportunities** – 6(a)(i) - Responsibilities in Governance Terms and Policies – 6(a)(ii) - Skills and Competencies for Climate Oversight – 6(a)(iii) - Frequency and Methods of Informing Oversight Bodies – 6(a)(iv) - Integration of Climate-Related Risks and Opportunities in Strategy and Risk Management – 6(a)(v) - Oversight of Targets and Performance Metrics	– Sustainability governance (pages 59 - 60) – Sustainability governance: Remuneration (page 59) – Climate governance (page 78) – 2026 Board skills matrix as at 30 June 2026: Environment and Climate change (page 133) – Sustainability Committee (page 139) – Board Charter and Committee Terms of Reference
	6(b)(i)-(ii) - Management's Role in Governance of Climate-Related Risks and Opportunities	– Sustainability governance (page 60) – Climate change steering committee (page 60) – Climate governance (page 78) – Climate-related risk management: Monitoring and reporting (page 103) – Sustainability Committee (page 139)
Risk management	**25(a)(i)-(vi) - Climate-Related Risk Processes**	– Climate-related risk management (page 103) – Identifying and assessing risks and opportunities (page 90) – Climate resilience and scenario analysis (page 90)
	25(b) - Climate-Related Opportunity Processes	– Climate-related risk management (page 103) – Identifying and assessing risks and opportunities (page 90)
	25(c) - Integration of Processes into Overall Risk Management Processes	– Climate-related risk management (page 103) – Climate change and environment strategic risk (page 52)
Strategy	**9(a) and 10 - Overview of Climate-Related Risks and Opportunities** – 10(a) - Description of Climate-Related Risks and Opportunities – 10(b) - Classification of Climate-Related Risks – 10(c) - Time Horizons for Climate-Related Risks and Opportunities – 10(d) - Definitions of Time Horizons	– Climate-related risks and opportunities (page 78, 90 - 103)
	9(b) and 13 - Effects of Climate-Related Risks and Opportunities on the Business Model and Value Chain – 13(a) - Current and Anticipated Effects on the Business Model and Value Chain – 13(b) - Concentration of Climate-Related Risks and Opportunities in the Business Model and Value Chain	– Portfolio concentration, Value concentration and Description for each climate-related risk and opportunity (pages 94, 96, 98, 101) – Climate-related risks and opportunities (page 78, 90) – CCAP 2025 progress update (pages 80 - 89) – Our value chain (page 10)
	9(c) and 14 - Effects of Climate-Related Risks and Opportunities on Strategy and Decision-Making – 14(a) - Strategic Responses to Climate-Related Risks and – 14(b) - Resourcing for Climate-Related Activities – 14(c) - Progress on Previously Disclosed Plans	– Description section for each climate-related risk and opportunity (pages 94, 96, 98, 101) – Worsley Alumina: Managing transition risks and opportunities in a hard-to-abate industrial operation (page 100) – CCAP 2025 progress update (pages 80 - 89) – Our Climate change action plan (page 79) – Reducing operational emissions (page 81) – Allocating capital towards Transition Materials (page 80)
	9(d) and15 (a)-(b) - Financial Effects of Climate-Related Risks and Opportunities – 16(a) - Current Financial Effects of Climate-Related Risks and Opportunities – 16(b) - Material Adjustments to Assets and Liabilities – 16(c)(i)-(ii) - Expected Changes to Financial Position – 16(d) - Expected Changes in Financial Performance and Cash Flows – 21(a) - Explanation for Omitted Quantitative Disclosure – 21(b) - Qualitative Disclosure for Omitted Quantitative Disclosure – 21(c) - Combined Quantitative Disclosure for Omitted Quantitative Disclosure	– Climate-related risks and opportunities - Financial effects for each risk and opportunity (pages 94 - 102)

Standards and frameworks alignment continued

AASB S2 Pillar	Reference	Disclosure title summary	Annual Report 2026 (or other) reference location:
Strategy	**9(e) and 22 - Climate Resilience of Strategy and Business Model** – 22(a) - Assessment of Climate Resilience – 22(b) - Execution of Climate-Related Scenario Analysis		– Climate resilience and scenario analysis (page 90) – Assessing resilience to transition risks (page 91) – Climate-related risks and opportunities - Transition risks and opportunities and physical risks (pages 94 - 103) – Climate-related reporting methodology: Physical risk scenarios 2026 (page 15)
Metrics and targets	**28(a) and 29 - Cross-Industry Metric Categories for Disclosure** – 29(a)(i)(1) - Scope 1 Greenhouse Gas Emissions – 29(a)(i)(2) - Scope 2 Greenhouse Gas Emissions – 29(a)(i)(3) - Scope 3 Greenhouse Gas Emissions – 29(a)(iii) - Approach to Measuring Greenhouse Gas Emissions – 29(a)(iv) - Disaggregation of Scope 1 and Scope 2 Emissions – 29(a)(v) - Location-Based Scope 2 Emissions and Contractual Instruments – 29(a)(vi)(1) - Scope 3 Categories and Greenhouse Gas Protocol Alignment – 29(a)(vi)(2) - Additional Disclosure Requirements for Scope 3 Financed Emissions		– Reducing operational emissions (page 81) – Climate-related targets and metrics: Operational emissions (page 105) – Climate-related reporting methodology 2026 (page 3 - 15) – Sustainability Databook 2026: GHG Emissions and Other GHG Emissions tabs
	29(b) - Assets and Activities Vulnerable to Transition Risks **29(c) - Assets and Activities Vulnerable to Physical Risks** **29(d) - Assets and Activities Aligned with Climate Opportunities**		– Targets & metrics: Cross-industry metrics (page 106) – Physical climate vulnerability and adaptation considerations (page 92) – Decarbonisation constraints (Transition risk 1) (page 96) – Emissions-limiting regulations (Transition risk 2) (page 98) – Extreme weather disruption (Physical risk 1) (page 101) – Transition commodity demand growth (Transition opportunity) (page 94)
	29(e) - Capital Deployed Towards Climate-Related Risks and Opportunities		– Allocating capital towards Transition Materials (page 80) – Resourcing climate-related activities (page 87) – Decarbonisation expenditure (page 96) – Transition metal capital expenditure (page 104)
	29(f)(i) - Application of Carbon Pricing in Decision-Making		– Carbon pricing (page 99)
	29(f)(ii) - Carbon Price Used to Assess Emissions Costs		– Key scenario assumptions and inputs (page 91) – Carbon pricing (page 98, 99)
	29(g)(i) - Integration of Climate Considerations in Executive Remuneration **29(g)(ii) - Percentage of Remuneration Linked to Climate Considerations**		– Sustainability governance: Remuneration (page 59) – Remuneration Report (page 150)
	28(c) - Climate-Related Targets		– Climate-related targets (page 104) – Climate-related Reporting Methodology (page 5 - 6)
	33 - Quantitative and Qualitative Climate-Related Targets – 33(a) - Metric Used to Set Targets – 33(b) - Objective of the Target – 33(c) - Target Coverage – 33(d) - Target Period – 33(e) - Base Period for Progress Measurement – 33(f) - Milestones and Interim Targets – 33(g) - Type of Quantitative Target – 33(h) - Alignment with International Climate Agreements		– Climate-related targets (page 104) – Climate-related reporting methodology (page 5 - 6) – Our FY35 operational emissions reduction target (page 82)
	34 - Target Setting and Review Approach – 34(a) - Third-Party Validation of Targets – 34(b) - Processes for Reviewing Targets – 34(c) - Metrics for Monitoring Progress – 34(d) - Revisions to Targets		– Climate-related Reporting Methodology 2026 (page 5 - 6)
	35 - Performance Against Climate-Related Targets		– CCAP 2025 progress update (pages 80 - 89) – Climate-related targets and metrics (pages 104 - 106)

AASB S2 Pillar	Reference / Disclosure title summary	Annual Report 2026 (or other) reference location:
Metrics and targets	**36(a) - Greenhouse Gases Covered by Targets**	– Climate-related Reporting Methodology (page 5 - 6)
	36(b) - Emissions Scopes Covered by Target	– Climate-related targets (page 104) – Climate-related Reporting Methodology (page 5 - 6)
	36(c) - Gross vs. Net Greenhouse Gas Emissions Targets	– Our FY35 operational emissions reduction target (page 82) – Climate-related Reporting Methodology 2026: Climate-related targets (page 5)
	36(d) - Sectoral Decarbonisation Approach for Targets	– Climate-related Reporting Methodology (page 5 - 6)
	36(e) - Planned Use of Carbon Credits for Net Emissions Targets – 36(e)(i) - Reliance on Carbon Credits for Achieving Net Targets – 36(e)(ii) - Verification of Carbon Credits by Third-Party Schemes – 36(e)(iii) - Type of Carbon Credit Used – 36(e)(iv) - Credibility and Integrity of Carbon Credits	– Carbon credits for offsetting emissions (page 82) – Climate-related targets (page 104) – Climate-related Reporting Methodology (page 5 - 6)

Standards and frameworks alignment continued

CA100+ NET ZERO COMPANY BENCHMARK

The table below identifies where disclosures relevant to the sub-indicators and metrics in Version 2.2 of the Climate Action 100+ Net Zero Company Benchmark, published in October 2025, can be found within our 2026 Annual Reporting Suite.

CA100+ Indicator	Annual Report 2026 (or other) reference location:
Indicator 1: Net zero GHG emissions by 2050 (or sooner) ambition	
1.1 The company has set an ambition to achieve net-zero GHG emissions by 2050 or sooner.	– Our climate change action plan at a glance (page 79) – Reducing operational emissions (page 81) – Supporting emissions reduction across the value chain (page 85) – Targets and metrics (page 104) – Climate-related Reporting Methodology 2026 (page 5 - 6)
Indicator 2: Long-term (2036-2050) GHG emissions reduction targets	
2.1 The company has set a long-term target for reducing its GHG emissions in the period between 2036 and 2050. 2.2 The company's long-term (2036 to 2050) GHG reduction target covers at least 95% of its Scope 1 and 2 emissions and the most relevant Scope 3 emissions (where assessed).	– Our climate change action plan at a glance (page 79) – Reducing operational emissions (page 81) – Supporting emissions reduction across the value chain (page 85) – Targets and metrics (page 104) – Climate-related Reporting Methodology 2026 (page 5 - 6)
2.3 The company's last disclosed carbon intensity OR its short-term or medium-term targeted carbon intensity OR the company's expected carbon intensity derived from its long-term GHG reduction target is aligned with or below the relevant sector trajectory needed to achieve the Paris Agreement goal of limiting global temperature increase to 1.5°C with low or no overshoot in 2050. This is equivalent to IPCC's Special Report on the 1.5°C pathway P1 or the IEA's Net Zero Emissions by 2050 Scenario.	– CA100+ NZCB latest assessment – Transition Pathway Initiative's (TPI) latest assessment
Indicator 3: Medium-term (2029-2035) GHG emissions reduction targets	
3.1 The company has set a medium-term (2029-2035) target to reduce its GHG emissions. 3.2 The company's medium-term (2029 to 2035) GHG reduction target covers at least 95% of its Scope 1 and 2 emissions and the most relevant Scope 3 emissions (where assessed).	– Reducing operational emissions (page 81) – Supporting emissions reduction across the value chain (page 85) – Targets and metrics (page 104) – Climate-related Reporting Methodology 2026 (page 5 - 6)
3.3 The company's last disclosed carbon intensity OR its short-term targeted carbon intensity target OR the company's expected carbon intensity derived from its medium-term GHG reduction target is aligned with or below the relevant sector trajectory needed to achieve the Paris Agreement goal of limiting global temperature increase to 1.5°C with low or no overshoot in 2035. This is equivalent to IPCC's Special Report on the 1.5° Celsius pathway P1 or the IEA's Net Zero Emissions by 2050 Scenario.	– CA100+ NZCB latest assessment – Transition Pathway Initiative's (TPI) latest assessment
3.4 The company already states its medium-term GHG reduction target on an absolute basis OR converts its medium-term GHG intensity target into projected absolute GHG emissions reductions.	– Targets and metrics (page 104) – Climate-related Reporting Methodology 2026 (page 5 -6)
Indicator 4: Short-term (2025-2028) GHG emissions reduction targets	
4.1 The company has set a short-term (2025-2028) target to reduce its GHG emissions. 4.2 The company's short-term (up to 2028) GHG reduction target covers at least 95% of its Scope 1 and 2 emissions and the most relevant Scope 3 emissions (where assessed). 4.3 The company's last disclosed carbon intensity OR the company's expected carbon intensity derived from its short-term GHG reduction target is aligned with or below the trajectory for its respective sector to achieve the Paris Agreement goal of limiting global temperature increase to 1.5°C with low or no overshoot in 2028. This is equivalent to IPCC's Special Report on the 1.5° Celsius pathway P1 or the IEA's Net Zero Emissions by 2050 Scenario.	– Targets and metrics (page 104) – Climate-related Reporting Methodology 2026 (page 5 - 6)
Indicator 5: Decarbonisation strategy	
5.1 The company has a decarbonisation strategy that explains how it intends to meet its medium- and long-term GHG reduction targets.	– Our climate change action plan at a glance (page 79) – Reducing operational emissions (page 81) – Supporting emissions reduction across the value chain (page 85) – Targets and metrics (page 104)
5.2 The company's decarbonisation strategy specifies the role of climate solutions (i.e., technologies and products that will enable the economy to decarbonise).	– Positioning our portfolio for the energy transition (page 80) – Allocating capital towards transition metals (page 80) – Pathways to net zero (page 84)

CA100+ Indicator	Annual Report 2026 (or other) reference location:
Indicator 6: Capital allocation	
6.1 The company is working to decarbonise its capital expenditures. 6.2 The company explains how it intends to invest in climate solutions (i.e., technologies and products that will enable the economy to decarbonise).	– Positioning our portfolio for the energy transition (page 80) – Allocating capital towards transition metals (page 80) – Decarbonisation expenditure (page 87, 96) – Climate-related metrics (page 104)
Indicator 7: Climate policy engagement	
7.1 The company commits to conducting its policy engagement activities in accordance with the goals of the Paris Agreement.	– Climate Change Action Plan 2025: Government engagement (page 27-28) – Our Approach to Industry Associations
Indicator 8: Climate Governance	
8.1 The company's Board has clear oversight of climate change.	– Sustainability governance (page 59 - 60) – Board focus areas and key decisions (page 127) – Board skills, knowledge and experience (page 131) – Board and committee meetings (page 134)
8.2 The company's executive remuneration scheme incorporates climate change performance elements.	– Remuneration Report (from page 150)
8.3 The Board has sufficient capabilities/competencies to assess and manage climate-related risks and opportunities.	– Sustainability governance (page 59 - 60) – Climate-related risk management (page 103) – Board skills, knowledge and experience (page 131)
Indicator 9: Just Transition	
9.1 The company has committed to the principles of a Just Transition.	– Climate Change Action Plan 2025: Supporting a just transition (page 25-26) – Our Approach to Human Rights; Indigenous, Traditional and Tribal Peoples Engagement, and Partnering with Communities
9.2 The company has disclosed how it is planning for and monitoring progress towards a Just Transition	– Climate Change Action Plan 2025: Supporting a just transition (page 25-26)
Indicator 10: Climate-related disclosures	
10.1 The company has publicly committed to implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) or the International Sustainability Standards Board's IFRS S2 Climate-related Disclosures.	– Our climate-related disclosures (page 77) – Sustainability (from page 57)
10.2 The company employs climate-scenario planning to test its strategic and operational resilience.	– Climate resilience and scenario analysis (page 90) – Assessing resilience to transition risks (page 91) – Climate-related risks and opportunities - Transition risks and opportunities and physical risks (pages 94 - 103) – Climate-related Reporting Methodology: Physical risk scenarios 2026 (page 15)
Indicator 11: Historical GHG emissions reductions	
11.1 The company's historical emissions intensity is decreasing. 11.2 The company's absolute historical emissions are decreasing. 11.3 The company discloses the factors that have led to changes in its historical emissions trajectory.	– Reducing operational emissions (page 81) – Supporting emissions reduction across the value chain (page 85) – Targets and metrics (page 104) – Sustainability Databook 2026 (GHG emissions tab)

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