

GRI SUSTAINABILITY REPORTING NAVIGATOR FY19



We have prepared our financial year 2019 sustainability reporting in accordance with the Global Reporting Initiative (GRI) '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 requirements. This Index also identifies how we address the 10 principles of the International Council on Mining and Metals as well as the United Nations Sustainable Development Goals (SDGs).

KPMG has provided:

- Sustainability information within the annual reporting suite - limited assurance;
- Greenhouse gas emissions - reasonable assurance; and
- Water – reasonable assurance.

A copy of KPMG's independent assurance opinion is located on page 14 of this Navigator.

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



South32 supports the United Nations (UN) Sustainable Development Goals (SDGs). The United Nations 2030 Agenda for Sustainable Development defined 17 SDGs in September 2015 that seek to address the world's greatest challenges. The SDGs build on the work undertaken through the Millennium Development Goals but have a greater focus on the involvement of the private sector. South32 plans align with the SDGs. The key to a successful result is working with stakeholders to develop and implement actions that contribute to sustainable development.

GRI SUSTAINABILITY REPORTING NAVIGATOR FY19 (CONTINUED)

GRI Standard Number	Disclosure	South32 Response	Location (AR: Annual Report W: Website)	ICMM Principles Reference
GENERAL				
ORGANISATIONAL PROFILE				
102-1	Name of the organisation	South32	AR: Front cover	
102-2	Activities, brands, products, and services	Who we are; Our operations	AR: Inside front cover; AR: p9-10	
102-3	Location of headquarters	Our portfolio	AR: p4-5	
102-4	Location of operations	Our portfolio	AR: p4-5	
102-5	Ownership and legal form	Who we are	AR: Inside front cover	
102-6	Markets served	Who we are; Our operations; Operating and financial review	AR: Inside front cover; AR: p9-10; AR: p30-35	
102-7	Scale of the organisation	FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables; Our portfolio; Operating and Financial Review; Financial Report	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite AR: p4-5; AR: p37; AR: p87	
102-8	Information on employees and other workers	FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables;	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	
102-9	Supply chain	Modern Slavery Statement: Our Supply Chain; Our operations	W: https://www.south32.net/docs/default-source/all-financial-results/2018-annual-reporting-suite/south32-modern-slavery-statement-2018.pdf AR: p9-10	
102-10	Significant changes to the organisation and its supply chain	Directors' Report; Financial Report; Shareholder information	AR: p73; AR: p112; AR: p132-134	
102-11	Precautionary principle or approach	Risk management	AR: p18-21	2,4
102-12	External initiatives	ICMM Memberships and commitments; Our Approach to Climate Change	W: https://www.south32.net/who-we-are/sustainability-approach/memberships ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	10
102-13	Membership of associations	Memberships; Our Approach to Climate Change	W: https://www.south32.net/who-we-are/sustainability-approach/memberships ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	
STRATEGY				
102-14	Statement from senior decision-maker	From our Chair; From our CEO	AR: p2; AR: p3	2
102-15	Key impacts, risks, and opportunities	Risk management	AR: p18-21	4

GRI SUSTAINABILITY REPORTING NAVIGATOR FY19 (CONTINUED)

GRI Standard Number	Disclosure	South32 Response	Location (AR: Annual Report W: Website)	ICMM Principles Reference
ETHICS AND INTEGRITY				
102-16	Values, principles, standards, and norms of behaviour	Corporate Governance Statement; Our commitment to act ethically, responsibly and lawfully	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1, 2
102-17	Mechanisms for advice and concerns about ethics	Corporate Governance Statement: Speaking up	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1, 2
GOVERNANCE				
102-18	Governance structure	Corporate Governance Statement: Board Committees	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1, 2
102-20	Executive-level responsibility for economic, environmental, and social topics	Corporate Governance Statement: Sustainability Committee	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	
102-22	Composition of the highest governance body and its committees	Corporate Governance Statement, (excludes 102-22a-vi, viii); Board of Directors	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite ; AR: p11-14	
102-23	Chair of the highest governance body	Corporate Governance Statement	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	
102-24	Nominating and selecting the highest governance body	Corporate Governance Statement; Notice of meetings	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite ; W: https://www.south32.net/investors-media/investor-centre/annual-general-meetings	1, 2
102-25	Conflicts of interest	Corporate Governance Statement; Board of Directors	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite ; AR: p11-14	1, 2
102-29	Identifying and managing economic, environmental, and social impacts	Corporate Governance Statement: Sustainability Committee; Sustainability Committee Terms of Reference; FY19 Sustainability Performance Report: Materiality	W: https://www.south32.net/who-we-are/corporate-governance ; W: https://www.south32.net/docs/default-source/corporate-governance/sustainability-committee-(1).pdf?sfvrsn=5a00caa9_11 ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1, 2
102-30	Effectiveness of risk management processes	Corporate Governance Statement	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1, 2, 4
102-31	Review of economic, environmental, and social topics	Annual Report: Director's Report	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1, 2
102-32	Highest governance body's role in sustainability reporting	Sustainability Committee Terms of Reference	W: https://www.south32.net/docs/default-source/corporate-governance/sustainability-committee-(1).pdf?sfvrsn=5a00caa9_11	
102-33	Communicating critical concerns	Corporate Governance Statement	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1, 2, 10
102-35	Remuneration policies	Annual Report: Remuneration Report	AR: p50-71	1, 2, 5, 6
102-36	Process for determining remuneration	Annual Report: Remuneration Report	AR: p55-59	1, 2

GRI SUSTAINABILITY REPORTING NAVIGATOR FY19 (CONTINUED)

GRI Standard Number	Disclosure	South32 Response	Location (AR: Annual Report W: Website)	ICMM Principles Reference
STAKEHOLDER ENGAGEMENT				
102-40	List of stakeholder groups	Stakeholder engagement plan	W: https://www.south32.net/docs/default-source/values-and-commitments/stakeholder-engagement-plan-docx.pdf?sfvrsn=3f221b36_2	10
102-41	Collective bargaining agreements	FY19 Sustainability Performance Report	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	3
102-42	Identifying and selecting stakeholders	Engaging with our stakeholders	W: https://www.south32.net/community-society/working-with-communities	10
102-43	Approach to stakeholder engagement	Engaging with our stakeholders	W: https://www.south32.net/community-society/working-with-communities	10
102-44	Key topics and concerns raised	FY19 Sustainability Performance Report: Materiality	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	10
REPORTING PRACTICE				
102-45	Entities included in the consolidated financial statements	Operating and Financial Review	AR: p87-88	
102-46	Defining report content and topic Boundaries	FY19 Sustainability Performance Report: Materiality	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	
102-47	List of material topics	FY19 Sustainability Performance Report: Materiality	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	
102-48	Restatements of information	FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	
102-49	Changes in reporting	No changes in Scope or Aspect Boundaries	GRI Sustainability Reporting Navigator FY19	
102-50	Reporting period	FY19	GRI Sustainability Reporting Navigator FY19	10
102-51	Date of most recent report	FY18	GRI Sustainability Reporting Navigator FY19	10
102-52	Reporting cycle	Annual	GRI Sustainability Reporting Navigator FY19	10
102-53	Contact point for questions regarding the report or its contents	Corporate Directory	AR: Inside back cover	10
102-54	Claims of reporting in accordance with the GRI Standards	This report is prepared in accordance with the GRI Standards: Core option	GRI Sustainability Reporting Navigator FY19	10
102-55	GRI content index	GRI Sustainability Reporting Navigator FY19	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	10
102-56	External assurance	Director's Report; GRI Sustainability Reporting Navigator FY19	AR: p75; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	10

GRI SUSTAINABILITY REPORTING NAVIGATOR FY19 (CONTINUED)

GRI Standard Number	Disclosure	South32 Response	Location (AR: Annual Report W: Website)	ICMM Principles Reference	UN SDG	Impact Boundary ⁽¹⁾
ECONOMIC						
ECONOMIC PERFORMANCE					2, 7, 8, 9, 13	1, 2, 3, 5, 7, 8, 9, 10
103-1	Management Approach	Community investment	W: https://www.south32.net/community-society/community-investment	9		
201-1	Direct economic value generated and distributed	Financial Report; FY19 Sustainability Performance Report: Community Investment	AR: p87, p90; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	9		
201-2	Financial implications and other risks and opportunities due to climate change	Our Approach to Climate Change	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	2, 6, 9		
ANTI-CORRUPTION					16	1, 2, 3, 6, 8, 9, 10
103-1	Management Approach	Corporate Governance Statement	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1		
205-2	Communication and training about anti-corruption policies and procedures	Corporate Governance Statement	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1		
ANTI-COMPETITIVE BEHAVIOUR					16	1, 2, 4, 6, 7, 8
103-1	Management Approach	Corporate Governance Statement	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1		
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Corporate Governance Statement	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1		

GRI SUSTAINABILITY REPORTING NAVIGATOR FY19 (CONTINUED)

GRI Standard Number	Disclosure	South32 Response	Location (AR: Annual Report W: Website)	ICMM Principles Reference	UN SDG	Impact Boundary ⁽⁴⁾
ENVIRONMENT						
ENERGY						
					7, 8, 12, 13	2, 3, 8, 9, 10
103-1	Management Approach	Energy; FY19 Sustainability Performance Report	W: https://www.south32.net/environment/emissions-and-energy ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	2, 6		
302-1	Energy consumption within the organization	FY19 Sustainability Performance Report: Energy, Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite , with the exception of 302-1c-ii, iii, iv, 302-1d	6		
302-4	Reduction of energy consumption	FY19 Sustainability Performance Report: Energy, Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	6		
WATER						
					6, 12	2, 3, 7, 8, 9, 10
GRI 303 2016	We are transitioning to the new GRI Water and Effluents 2018			2, 6		
103-1	Management Approach	Our Approach to Water Stewardship	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	2, 6		
303-1	Water withdrawal by source	Our Approach to Water Stewardship	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	6		
303-3	Water recycled and reused	Our Approach to Water Stewardship	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	6		
GRI 303 2018						
303-1	Management Approach: Interactions with water as a shared resource	Our Approach to Water Stewardship	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite , progressing compliance	6		
303-3	Water withdrawal	Our Approach to Water Stewardship	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	6		
303-4	Water discharge	Our Approach to Water Stewardship	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite , progressing compliance	6		
303-5	Water consumption	Our Approach to Water Stewardship	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	6		

GRI SUSTAINABILITY REPORTING NAVIGATOR FY19 (CONTINUED)

GRI Standard Number	Disclosure	South32 Response	Location (AR: Annual Report W: Website)	ICMM Principles Reference	UN SDG	Impact Boundary ⁽¹⁾
BIODIVERSITY					6, 12, 13, 14, 15	2, 3, 7, 8, 10
103-1	Management Approach	Environment – Land and Biodiversity FY19 Sustainability Performance Report	W: https://www.south32.net/environment/biodiversity-and-land-management/ W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	2, 6, 7		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	FY19 Sustainability Performance Report: Land and Biodiversity, Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	6, 7		
MM1	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	FY19 Sustainability Performance Report: Land and Biodiversity, Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	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	FY19 Sustainability Performance Report: Land and Biodiversity, Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	2, 6, 7		
EMISSIONS					3, 7, 12, 13	2, 3, 8, 9, 10
103-1	Management Approach	Our Approach to Climate Change; Environment - Emissions	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite/ W: https://www.south32.net/environment/emissions-and-energy	2, 6		
305-1	Direct (Scope 1) GHG emissions	FY19 Sustainability Performance Report: Emissions, Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	6		
305-2	Energy indirect (Scope 2) GHG Emissions	FY19 Sustainability Performance Report: Emissions, Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	6		
305-3	Other indirect (Scope 3) GHG emissions	FY19 Sustainability Performance Report: Emissions, Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	6		
305-5	Reduction of GHG emissions	Our Approach to Climate Change	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	6		

GRI SUSTAINABILITY REPORTING NAVIGATOR FY19 (CONTINUED)

GRI Standard Number	Disclosure	South32 Response	Location (AR: Annual Report W: Website)	ICMM Principles Reference	UN SDG	Impact Boundary ⁽¹⁾
305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite , with the exception of 305-7a iii-vii	6		
EFFLUENTS AND WASTE					3, 6, 12, 14, 15	2, 3, 7, 8, 10
103-1	Management Approach	Environment – Waste and tailings Tailings Storage Facilities Management 2019	W: https://www.south32.net/environment/waste-management ; W: https://www.south32.net/docs/default-source/all-financial-results/reports-and-presentations/south32-tailings-storage-facilities-management-2019.pdf?sfvrsn=4ced3a98_4	2, 6		
306-1	Water discharge by quality and destination	FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	6		
306-3	Significant spills	FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	6		
MM3	Total amounts of overburden, rock, tailings and sludges and their associated risks	FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite Note: We do not collect/report the amounts of overburden	6, 7		
ENVIRONMENTAL COMPLIANCE					16	2, 8
103-1	Management Approach	Director's report; Environment – Our Approach	AR: p75; W: https://www.south32.net/environment	6		
307-1	Non-compliance with environmental laws and regulations	Director's report; FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables	AR: p75; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	6		

GRI SUSTAINABILITY REPORTING NAVIGATOR FY19 (CONTINUED)

GRI Standard	Disclosure	South32 Response	Location (AR: Annual Report W: Website)	ICMM Principles Reference	UN SDG	Impact Boundary ⁽¹⁾
SOCIAL						
EMPLOYMENT						
					5, 8	1, 3, 5
103-1	Management Approach	People – Our Approach; FY19 Sustainability Performance Report; Case studies	W: https://www.south32.net/people-careers/our-people/ ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite/ ; W: https://www.south32.net/community-society/case-studies	1, 3		
401-1	New employee hires and employee turnover	FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite/	1, 3		
LABOUR/MANAGEMENT RELATIONS						
					8, 16	1, 3, 5, 7, 8
103-1	Management Approach	Employee relations	W: https://www.south32.net/people-careers/our-people/employee-relations	1, 3		
402-1	Minimum notice periods regarding operational changes	Employee relations	W: https://www.south32.net/people-careers/our-people/employee-relations	1, 3		
MM4	Number of strikes and lock-outs exceeding one week's duration, by country	FY19 Sustainability Performance Report	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite/	1, 3		
OCCUPATIONAL HEALTH AND SAFETY						
					3, 8	1, 2, 3, 7, 8, 9
103-1	Management Approach	Health; FY19 Sustainability Performance Report; Case studies	W: https://www.south32.net/people-careers/health-safety/health/ ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite/ ; W: https://www.south32.net/community-society/case-studies	5		
103-1	Management Approach	Safety; FY19 Sustainability Performance Report; Case studies	W: https://www.south32.net/people-careers/health-safety/safety/ ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite/ ; W: https://www.south32.net/community-society/case-studies	5		

GRI SUSTAINABILITY REPORTING NAVIGATOR FY19 (CONTINUED)

GRI Standard	Disclosure	South32 Response	Location (AR: Annual Report W: Website)	ICMM Principles Reference	UN SDG	Impact Boundary ⁽¹⁾
403-2	Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work related fatalities	FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	5		
403-3	Workers with high incidence or high risk of diseases related to their occupation	FY19 Sustainability Performance Report	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	5		
TRAINING AND EDUCATION					4, 8	1, 3, 5
103-1	Management Approach	Training and development; FY19 Sustainability Performance Report	W: https://www.south32.net/people-careers/our-people/developing-our-people/ ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	3		
404-3	Percentage of employees receiving regular performance and career development reviews	FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	3		
DIVERSITY AND EQUAL OPPORTUNITY					5, 8	1, 3
103-1	Management Approach	Inclusive workplace; FY19 Sustainability Performance Report; Case studies	W: https://www.south32.net/people-careers/our-people/inclusive-workplaces/ ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite ; W: https://www.south32.net/community-society/case-studies	1		
405-1	Diversity of governance bodies and employees	Corporate Governance Statement; FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1		
405-2	Ratio of basic salary and remuneration of women to men	FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1		
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING					8, 16	1, 2, 3, 5, 8
103-1	Management Approach	Employee relations; FY19 Sustainability Performance Report; Case studies	W: https://www.south32.net/people-careers/our-people/employee-relations/ ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite ; W: https://www.south32.net/community-society/case-studies	1,3		

GRI SUSTAINABILITY REPORTING NAVIGATOR FY19 (CONTINUED)

GRI Standard	Disclosure	South32 Response	Location (AR: Annual Report W: Website)	ICMM Principles Reference	UN SDG	Impact Boundary ⁽¹⁾
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Employee relations	W: https://www.south32.net/people-careers/our-people/employee-relations	1, 3		
CHILD LABOR					4, 8, 16	1, 2, 3, 9
103-1	Management Approach	Our Human Rights approach; Modern Slavery Act Statement	W: https://www.south32.net/community-society/human-rights ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1,3		
408-1	Operations and suppliers at significant risk for incidents of child labour	Our Human Rights approach; Modern Slavery Act Statement	W: https://www.south32.net/community-society/human-rights ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1, 3		
SECURITY PRACTICES					16	1, 2, 3, 9
103-1	Management Approach	Security practices	W: https://www.south32.net/people-careers/health-safety/safety	1,3, 5		
410-1	Security personnel trained in human rights policies or procedures	FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1, 3		
RIGHTS OF INDIGENOUS PEOPLES					1, 3, 15, 17	3, 8, 10
103-1	Management Approach	Indigenous Peoples; FY19 Sustainability Performance Report	W: https://www.south32.net/community-society/working-with-communities ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1,3, 9		
411-1	Incidents of violations involving rights of indigenous peoples	FY19 Sustainability Performance Report	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1, 3		
HUMAN RIGHTS ASSESMENT					1, 3, 5, 10	1, 2, 3, 9
103-1	Management Approach	Our Human Rights approach; FY19 Sustainability Performance Report	W: https://www.south32.net/community-society/human-rights ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1,3, 10		
412-1	Operations that have been subject to human rights reviews or impact assessments	FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1, 3, 10		

GRI SUSTAINABILITY REPORTING NAVIGATOR FY19 (CONTINUED)

GRI Standard	Disclosure	South32 Response	Location (AR: Annual Report W: Website)	ICMM Principles Reference	UN SDG	Impact Boundary ⁽¹⁾
LOCAL COMMUNITITES					1, 3, 8, 11, 15	1, 2, 3, 6, 8, 10
103-1	Management Approach	Our communities; FY19 Sustainability Performance Report; Case studies	W: https://www.south32.net/community-society/our-communities ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite ; W: https://www.south32.net/community-society/case-studies	3, 9, 10		
413-1	Operations with local community engagement, impact assessments, and development programs	FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	3, 9, 10		
MM6	Number and description of significant disputes relating to land use, customary rights of local communities and indigenous peoples	FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	3, 9, 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	FY19 Sustainability Performance Report: Annexure 1 Sustainability Data Tables	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	3, 9, 10		
SUPPLIER SOCIAL ASSESMENT					8, 10	1, 2, 3, 9
103-1	Management Approach	Our Human Rights approach; Modern Slavery Act Statement	W: https://www.south32.net/community-society/human-rights ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1, 3, 9		
414-1	New suppliers that were screened using social criteria	Modern Slavery Act Statement	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1, 3, 9		
PUBLIC POLICY					16, 17	1, 2, 3, 4, 6, 8, 9, 10
103-1	Management Approach	Memberships; Our Approach to Climate Change	W: https://www.south32.net/who-we-are/sustainability-approach/memberships ; W: https://www.south32.net/investors-media/annual-report-suite	1		
415-1	Political contributions	Directors' Report	AR: p75	1		

GRI SUSTAINABILITY REPORTING NAVIGATOR FY19 (CONTINUED)

GRI Standard	Disclosure	South32 Response	Location (AR: Annual Report W: Website)	ICMM Principles Reference	UN SDG	Impact Boundary ⁽¹⁾	
SOCIOECONOMIC COMPLIANCE						16	1, 2, 3, 8
103-1	Management Approach	Corporate Governance Statement; Sustainability Policy; Our Communities	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite ; W: https://www.south32.net/docs/default-source/corporate-governance/sustainability-policy-(2).pdf?sfvrsn=ec9be597_21 ; W: https://www.south32.net/community-society/our-communities	3, 4			
419-1	Non-compliance with laws and regulations in the social and economic area	FY19 Sustainability Performance Report	W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	4			
MATERIALS STEWARDSHIP						8, 12, 14, 15	2, 4, 7, 8
103-1	Management Approach	Product stewardship FY19 Sustainability Performance Report	W: https://www.south32.net/environment/product-stewardship ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	8			
EMERGENCY PREPAREDNESS						8	1, 2, 3,
103-1	Management Approach	Emergency preparedness	W: https://www.south32.net/people-careers/health-safety/safety	4, 5			
CLOSURE PLANNING						9, 12, 11	1, 2, 3, 6, 8, 9, 10
103-1	Management Approach	Closure management; FY19 Sustainability Performance Report; AR: Financial Report – Closure provisions; FY19 Sustainability Performance Report	W: https://www.south32.net/environment/closure ; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite ; AR: p100; W: https://www.south32.net/investors-media/investor-centre/annual-report-suite	1, 2, 6			
MM10	Number and percentage of operations with closure plans	Closure management	W: https://www.south32.net/environment/closure	1, 2, 6			

(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.



INDEPENDENT ASSURANCE REPORT

TO THE DIRECTORS OF SOUTH32 LIMITED

CONCLUSION

a) Assured sustainability information – Limited assurance

Based on the procedures performed, and evidence obtained, we are not aware of any material misstatements in the Assured Sustainability Information, as described below, which is prepared in accordance with the GRI Standards, the ICMM Sustainable Development Framework and the basis of preparation, as disclosed in the South32 Limited 2019 Annual Report for the year ended 30 June 2019 ('2019 Annual Report') and on South32 Limited's website.

b) GHG Emissions – Reasonable assurance

In our opinion, South32 Limited's reported Greenhouse Gas (GHG) Emissions of 23.5 Mt CO₂-e (Scope 1 and 2) for the year ended 30 June 2019 are prepared in accordance with the World Resources Institute/World Business Council for Sustainable Development (WRI/WBCSD) GHG Protocol (market-based method) and the basis of preparation, as disclosed in the 2019 Annual Report and on South32 Limited's website.

c) Water Inputs and Outputs – Reasonable assurance

In our opinion, South32 Limited's reported Water Inputs of 89,293 megalitres and Outputs of 78,932 megalitres are prepared in accordance with the Minerals Council of Australia's Water Accounting Framework and the basis of preparation, as disclosed in the 2019 Annual Report and on South32 Limited's website.

ASSURED SUSTAINABILITY INFORMATION

The Assured Sustainability Information comprised the following data and statements:

- Our Commitment to Safety and Creating Shared Value sections presented in the 2019 Annual Report,
- Sustainability Performance Report 2019 (except for People and Case Studies) including Annexure 1 Sustainability Data Tables (except for People and Case Studies) available on South32 Limited's (South32's) website at <https://www.south32.net/investors-media/annual-report-suite>; and
- Management Disclosure Approach for Health and Safety, Environment, and Community and Society available on South32's website at <https://www.south32.net/who-we-are/sustainability-approach>; and
- Materiality as included in the Sustainability Performance Report 2019 available on South32's website at <https://www.south32.net/investors-media/annual-report-suite>.

CRITERIA USED AS THE BASIS OF REPORTING

The criteria used as the basis of reporting includes the GRI Standards (Core level of disclosures) published by the Global Reporting Initiative (GRI), the ICMM Sustainable Development Framework published by the International Council on Mining and Metals (ICMM), the GHG Protocol published by the WRI/WBCSD, the Minerals Council of Australia's Water Accounting Framework and the basis of preparation, as disclosed in the 2019 Annual Report and on South32's website, prepared by the Directors and Management of South32.

BASIS OF CONCLUSIONS

We conducted our work in accordance with *International Standard on Assurance Engagements ISAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information* and *ISAE 3410 Assurance on Greenhouse Gas Statements (Standards)*. In gathering evidence for our conclusions our assurance procedures comprised:

BASIS OF CONCLUSIONS (CONTINUED)

- interviews with senior management and relevant staff at corporate and 7 operating sites;
- assessment of the suitability and application of the criteria in respect of the Assured Sustainability Information, GHG emissions and total Water Inputs and Outputs;
- evaluation of the design and implementation of the key systems, processes and controls for collecting, managing and reporting the Assured Sustainability Information, and testing of certain controls for collecting, managing and reporting the GHG emissions and total Water Inputs and Outputs;
- risk analysis, including print and social media searches, to validate the completeness of South32's own materiality assessment and to determine the scope of assurance testing at corporate and operating sites;
- assessment of the reasonableness of the assumptions underlying the forward-looking statements set out in the Assured Sustainability Information;
- agreeing the Assured Sustainability Information to relevant underlying sources on a sample basis;
- agreeing the GHG emissions and total Water Inputs and Outputs data to relevant underlying sources in accordance with the International Standard on Auditing ISA 530 *Audit Sampling and Other Means of Testing*;
- an assessment that the indicators reported were in accordance with the GRI Standards Core level of disclosures and Subject Matters 1 to 4 of the ICMM Sustainable Development Framework.

In accordance with the Standards we have:

- used our professional judgement to plan and perform the engagement to obtain assurance that the Assured Sustainability Information, GHG emissions and total Water Inputs and Outputs are free from material misstatement, whether due to fraud or error;
- considered relevant internal controls when designing our assurance procedures, however we do not express a conclusion on their effectiveness;
- ensured that the engagement team possesses the appropriate knowledge, skills and professional competencies.

HOW WE DEFINE LIMITED AND REASONABLE ASSURANCE

Limited assurance consists primarily of enquiries and analytical procedures. The procedures performed in a limited assurance engagement vary in nature and timing, and are less in extent than for a reasonable assurance engagement. Consequently the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Reasonable assurance is a high level of assurance but, due to the use of sampling techniques, it is not a guarantee that it will always detect a material misstatement when it exists.

USE OF THIS ASSURANCE REPORT

This report has been prepared for South32. We disclaim any assumption of responsibility for any reliance on this report, to any person other than South32, or for any other purpose than that for which it was prepared.

SOUTH32'S RESPONSIBILITY

South32 is responsible for:

- determining that the criteria is appropriate to meet their needs;
- preparing and presenting the Assured Sustainability Information, GHG emissions and total Water Inputs and Outputs in accordance with the criteria;
- determination of South32's GRI Standards Core level of disclosures in accordance with the GRI guidelines;
- establishing internal controls that enable the preparation and presentation of the Assured Sustainability Information, GHG emissions and total Water Inputs and Outputs that are free from material misstatement, whether due to fraud or error;
- maintaining integrity of the website.

OUR RESPONSIBILITY

Our responsibility is to perform limited assurance in respect of the Assured Sustainability Information, including Subject Matters 1 to 4 of the ICMM Sustainable Development Framework and reasonable assurance in respect of GHG emissions and total Water Inputs and Outputs, and to issue an assurance report that includes our conclusions.

OUR INDEPENDENCE AND QUALITY CONTROL

We have complied with the independence and other relevant ethical requirements of the Code of Ethics for Professional Accountants of the International Federation of Accountants, and the applicable requirements of the International Standard on Quality Control 1 to maintain a comprehensive system of quality control.



KPMG

Perth

5 September 2019