

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

South32 Worsley Alumina

CERTIFICATE NUMBER

383

ASI STANDARD

**PERFORMANCE
STANDARD
(V3 2022)**

CERTIFICATION LEVEL

**FULL
CERTIFICATION**

ASI ACCREDITED
AUDITING FIRM

KPMG AUSTRALIA

DATE OF ISSUE

9 SEPTEMBER 2024

DATE OF EXPIRY

8 SEPTEMBER 2027

CERTIFIED SINCE

9 SEPTEMBER 2024

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', with a long horizontal line extending to the right.

Aluminium Stewardship Initiative Ltd
ACN 606 661 125, Australia
info@aluminium-stewardship.org

*Validity of this Certificate is subject to
continued conformance with the
applicable ASI Standard and can be
verified at*
www.aluminium-stewardship.org

CERTIFICATION SCOPE

Boddington Bauxite Mine, the
Worsley Alumina Refinery in Collie
and the associated port facility in
Bunbury (Australia).

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	South32 Worsley Alumina
ENTITY NAME	South32 Worsley Alumina Pty Ltd
CERTIFICATION SCOPE	Boddington Bauxite Mine, the Worsley Alumina Refinery in Collie and the associated port facility in Bunbury (Australia).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">Bauxite MiningAlumina Refining
ASI STANDARD	Performance Standard V3
AUDIT TYPE	<ul style="list-style-type: none">Initial Certification Audit
AUDIT FIRM	KPMG Australia
AUDIT DATE	<ul style="list-style-type: none">26 – 29 February 2024
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">25 June 2024
AUDIT SCOPE	<p>The Audit Scope included the Boddington Bauxite Mine, the Worsley Alumina Refinery, and the related port facilities and administrative functions.</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">Bauxite MiningAlumina Refining <p>All applicable criteria in the ASI Performance Standard were included in the Audit Scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none">Certification
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"><input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.<input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.<input checked="" type="checkbox"/> The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.<input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
CERTIFICATION PERIOD	9 September 2024 – 8 September 2027

NEXT AUDIT TYPE Surveillance Audit

NEXT AUDIT DATE 8 March 2026

CERTIFICATE NUMBER 383



If you have an inquiry or complaint about this Certification, go to the third-party EthicsPoint portal at: <https://aluminium-stewardship.ethicspoint.com/>

EthicsPoint is a comprehensive and confidential reporting tool that enables complaints to be securely raised, managed and responded to. This enables anonymity to be maintained where desired by complainants, or as relevant to whistleblowing situations.

Information is available in five languages – English, French, Chinese, German and Portuguese (Brazil). Translation services provided by EthicsPoint enable complaints and correspondence to be managed in multiple languages.

ENTITY OVERVIEW

Worsley Alumina (the 'Entity') is an integrated Bauxite mining and Alumina refining operation in the south-west of Western Australia. The Entity consists of the Bauxite Mine in Boddington and the Alumina Refinery in Collie. Other relevant facilities and infrastructure include the Bauxite conveyor and the port located in Bunbury. The Entity is a part of South32, a global mining and metals company that produces commodities from operations in Australia, Southern Africa and South America, with the Group headquarters in Perth, Western Australia.

The Boddington Bauxite Mine, which commenced in 1983, is located five kilometres (km) from the town of Boddington, approximately 130 km south-east of Perth. It is situated primarily on a mining lease granted under the Alumina Refinery (Worsley) Agreement Act 1973 (Worsley State Agreement), which stretches from the Shire of Brookton in the north to the Shire of Collie in the south and covers approximately 28,000 hectares. Bauxite ore is mined and transported to crushing facilities and the crushed ore is then transported via conveyors to the Alumina Refinery, with approximately 18,800,000 tonnes per annum. The site has a continuous process of mining and rehabilitation. The Mine is a long-term operation with a current expected ore reserve life of over ten years (based on a total ore reserve of 236 Mt).

The Entity currently operates with two primary approvals for mining activities within the Saddleback, Marradong, Hotham North and Extended Mining Areas, although operational mining currently occurs only within the Saddleback and Marradong areas. Additional Bauxite resources have been confirmed in the region since the existing primary approvals were granted, and as such environmental approvals (consolidated *Environmental Protection Act* (State) and *Environmental Protection and Biodiversity Conservation Act* (Federal)) were sought to expand the mining operation and enable access to additional resource areas, inside and adjacent to, current operational mining areas. The public environmental review to assess the potential environmental impacts covered a period of five years. During the EPA assessment, stakeholders and community groups were provided with additional consultation time beyond. In July 2024, the Environmental Protection Authority (EPA) recommended that the mine expansion project be implemented with conditions related to additional rehabilitation and offset requirements and adherence to exclusion zones around waterbodies and significant flora and fauna. A final decision on the expansion proposal will be made following a three week period open to public appeal.

The Alumina Refinery operates over a 6,000 hectare area and produces approximately 4.6 million tonnes of Alumina, destined for South32's Hillside (South Africa) and Mozal (Mozambique) smelters and other Aluminium smelters around the world. Construction of the Refinery commenced in 1980, and the first Alumina was produced in 1984. It is located approximately 15 km north-west of Collie on the Darling Plateau within the Augustus (minor) and Brunswick (major) river water catchments and the Collie (minor) and Bunbury (major) airsheds. It is principally surrounded by State forest with some broadscale farming properties, including isolated farmhouses. The nearest residence is approximately seven km from the boundary, and the nearest urban location is Allanson approximately 11 km south.

The process at the Refinery to produce calcined Alumina includes the key elements of grinding, digestion, clarification, precipitation/seed preparation, liquor burning, calcination and a Bauxite Residue Drying Area.

There are approximately 300 employees and 200 contractors at the Mine site and approximately 1,200 employees, with 240 women, plus contractors at the Refinery. Relevant external stakeholders include various regulatory bodies including the Department of Water and Environmental Regulation and Department of Energy (DWER), the Department of Mines, Industrial Regulation and Safety (DMIRS), local government and the Community Liaison Committee.

MATURITY RATINGS

A rating of maturity (low, medium or high) determined by the Auditor that provides a general assessment in terms of systems, Residual Risk and performance assigned to a Sustainability Component.

Maturity ratings are not a direct assessment of conformance to the Standard.

	GOVERNANCE	ENVIRONMENT	SOCIAL	COMBINED RATING
SYSTEMS	High	Medium	Medium	MEDIUM
RISKS	High	Medium	Medium	MEDIUM
PERFORMANCE	High	Medium	Medium	MEDIUM
OVERALL	MEDIUM			

FINDINGS

CRITERION	RATING	COMMENT
1. BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Entity has established systems in place to ensure Compliance with Applicable Laws and demonstrate an awareness of evolving laws and regulations through online legal compliance tools and update forums. The Entity has defined Policies and Procedures that ensure the Business acts in Compliance with Applicable Laws and regulations of the countries of operation. The Entity utilises a combination of the system-based obligations module and manual registers to track legal compliance, which is the responsibility of each department.</p> <p>The South32 Corporate Legal team supports the Entity to provide information and advice on legal and compliance requirements. Compliance audits are conducted across the Entity including, but not limited to environmental authority third party compliance audits. Also, the Entity holds ISO 9001 certification.</p> <p>South32's annual public reporting covers disclosures related to the Entity's Compliance with Applicable Laws and regulations (such as cases of legal action, fines and prosecutions and non-monetary sanctions). Where differences exist between the South32 Group-wide Code of Business Conduct and local laws or regulations, the Entity applies the higher standard of conduct.</p>
1.2 Anti-Corruption	Conformance	<p>South32 has an established Anti-Bribery and Corruption Policy that prohibits Bribery and Corruption in any form and requires Compliance with Applicable Laws wherever business is conducted. A risk-based anti-bribery and corruption compliance program is operated by a dedicated business integrity team, supported by the Chief Executive Officer, Lead Team and Board. The Anti-Bribery and Corruption Policy applies to all employees, contractors, joint venture partners and suppliers. All employees must complete mandatory training on anti-Bribery in line with their role as part of the Code of Conduct training completed bi-annually.</p> <p>The Entity has not identified any Material non-compliances in association with anti-Bribery. The Anti-Bribery and Corruption Policy is publicly available in multiple languages at: https://www.south32.net/about-us/corporate-governance/anti-bribery-corruption</p>
1.3a-e Code of Conduct	Conformance	<p>The South32 Group-wide Code of Business Conduct outlines values at work across multiple conduct categories, including social (health, safety, diversity and inclusion, human rights, trust with communities), environmental (being environmentally responsible) and governance (privacy, conflict of interests). South32 conducts second line assurance audits and management reviews annually to assess compliance with the Code of Conduct. The Code is publicly available in multiple languages at: https://www.south32.net/about-us/corporate-governance/code-of-business-conduct</p> <p>Training is mandatory for all employees and occurs at induction and then bi-annually.</p> <p>A global whistleblower Policy titled 'Speak Up' is in place, including provision of multiple avenues to report a business conduct concern. They include reporting to line leaders and function representatives, as well as an anonymous EthicsPoint Reporting Hotline, which is available</p>

CRITERION	RATING	COMMENT
		24 hours per day and administered by an external and independent company.
2. POLICY AND MANAGEMENT		
2.1a-f Environmental, Social, and Governance Policy	Conformance	<p>The Entity has implemented the South32 Sustainability Policy, which is endorsed by the Chief Legal and External Affairs Officer, approved by the Board, and is reviewed every two years. The Policy is publicly available at: https://www.south32.net/docs/default-source/general-library/corporate-governance/policies/sustainability-policy-(english).pdf?sfvrsn=1756ebb_1</p> <p>The Entity has defined their Environmental, Social and Governance (ESG) Policies and maintains documented information related to environmental protection, Occupational Health and Safety (OH&S) and social governance. The Entity's Lead Team has approved and issued the ESG standards. The Entity conducts annual management reviews, with the General Manager organising the review of the appropriateness of the Policies.</p> <p>The Policy is communicated internally via the site induction and is available on the Entity's intranet, and is available publicly in several languages at: https://www.south32.net/sustainability/sustainability-approach</p> <p>Sustainability topic-specific approaches are also available publicly at the same link (as above). These address Human Rights, water stewardship, tailings management, Indigenous, Traditional and Tribal Peoples engagement and cultural heritage.</p> <p>An annual sustainability materiality assessment is undertaken to proactively anticipate, identify and assess the sustainability topics that matter most to South32 and Stakeholders. The results of the latest materiality assessment undertaken during FY23 are published in the annual Sustainable Development Report and were guided by the Global Reporting Initiative Sustainability Reporting Standards 2021.</p> <p>Additionally, the Entity's personnel are required to complete Code of Business Conduct training, which includes the contents of environmental and social responsibility, in line with the Policy.</p>
2.2a-c Leadership	Conformance	<p>The Entity's Vice President Operations (VPO) has overall responsibility and authority for compliance with the Sustainability Policy and standards. To support this role, the Entity has nominated a senior management representative and a coordinator to facilitate and manage overall responsibility and authority for conformance with the ASI Performance Standard.</p> <p>The Medium-Term Execution Governance team plays a central role in supporting the leadership by coordinating with site to provide the resources needed to establish, implement, maintain and improve the Management Systems required throughout the ASI Performance Standard.</p>
2.3a Environmental and Social Management Systems - Environmental	Conformance	<p>The Entity has implemented an Environmental Management System (EMS), which was last updated in September 2023 and serves as a tool to document the procedures and processes in place to govern environmental performance set out by the South32 Environment and Climate Change Standard.</p>

CRITERION	RATING	COMMENT
		<p>The Environment and Climate Change Standard enables the Entity to deliver on strategic objectives, whilst also supporting the management of South32's climate change and environment strategic risk. The Entity undertakes a periodic assessment against the South32 Environment and Climate Change Standard, which is aligned with the ISO 14001 EMS Standard. The most recent assessment was conducted in 2023, and the Entity is fully conformant. The Global Environment Stewardship team is responsible for second line assurance.</p>
2.3b Environmental and Social Management Systems – Social	Conformance	<p>South32 has established various social standards, including an Inclusion and Diversity Standard and a Community Standard, which the Entity implements. The Entity also has procedures that form part of the Social Management System, such as Risk Management, Training Scheme, Event Reporting and Action Management and Worsley Alumina Community Complaints procedures.</p> <p>The Entity has developed an Economic Development Plan that outlines the broad contribution to local economic development through employment, procurement, business development and, where appropriate, regional economic development. This Plan is reviewed annually and a full update is undertaken every two years. An annual report on progress against this Plan is to be completed each July (for the preceding financial year) and provided to the Vice President Operations (VPO) by External Affairs in consultation with Supply and Human Resources.</p> <p>The Entity has Social Management Standards and Procedures in place, which are monitored and assessed through their risk management system.</p>
2.4a-e Responsible Sourcing	Conformance	<p>South32 has an established Sustainability and Business Conduct – Minimum Supplier Requirements, which was published in June 2021 and is publicly available at: https://www.south32.net/docs/default-source/general-library/suppliers/supplier-minimum-requirements-(english).pdf?sfvrsn=7d10e548_1</p> <p>This document addresses compliance requirements across Community, Environment and Decent and Safe Work topics. It provides links to Purchase Order Terms and Conditions, Tender Terms and Conditions, Code of Business Conduct, Speak Up Policy and the EthicsPoint Reporting Hotline. Suppliers must accept the minimum supplier requirements related to sustainability and business conduct in addition to purchase order standard terms that require good governance practices.</p> <p>The Entity also undertakes a Modern Slavery Self-Assessment Questionnaire (SAQ) to assess suppliers' risk of modern slavery. If potential risks are identified, the Entity collaborates with suppliers to address them; however, if risks cannot be overcome a supplier will not be onboarded. Furthermore, South32 engages third-party auditors to conduct secondary audits, ensuring a comprehensive evaluation of the supplier's alignment with South32's Minimum Supplier Standards.</p>
2.5a-g Environmental and Social Impact Assessments	Conformance	<p>Environmental Impact Assessments are undertaken by Worsley Alumina for all New Projects and Major Changes, in line with the requirements of Western Australian and Australian environmental legislation, which incorporates Social Impact Assessments. Assessments are publicly available on the Environment Protection Authority (EPA) website. Environmental management plans</p>

CRITERION	RATING	COMMENT
		<p>implemented to manage the outcomes of the assessments are maintained as a requirement of project approvals.</p> <p>The Entity's mine expansion Environmental Review Document (June 2022) is available on the EPA website at: https://www.epa.wa.gov.au/sites/default/files/PER_documentation2/South32%20Worsley%20Alumina%20ERD%20-%20Rev%203%20-%2013%20June%202022.pdf</p>
2.6a-h Human Rights Impact Assessment	Minor Non-Conformance	<p>Environmental Impact Assessments are undertaken by the Entity for all New Projects and Major Changes, in line with the requirements of Western Australian and Australian environmental legislation which incorporates Social Impact Assessments. The Entity has completed a Stakeholder and Communications Engagement Plan to ensure Stakeholders were effectively identified and consulted for the Boddington Mine Expansion. A cultural heritage survey and assessment was also conducted. The Entity has several ongoing communication and consultation processes with Stakeholders, including quarterly meetings with Traditional Owners and quarterly Community Liaison Committee (CLC) meetings (for both the mine and refinery).</p> <p>Submissions are risk based and include baseline studies, although social impacts are generally incorporated into environmental assessments (via the social surroundings component of the assessment) they are limited with respect to assessing general social impacts on the Community.</p> <p>The Entity has completed Human Rights Risk Assessments, the most recent being May 2023, which address a range of Human Rights risk such as land access and cultural heritage. However, the Human Rights Risk Assessments do not address risks specific to New Projects and the impacts these risks may have on the Entity and its stakeholders.</p>
2.7a-f Emergency Response Plan	Conformance	<p>The Entity has implemented the South32 Security, Crisis and Emergency Management (SCEM) Standard, which establishes minimum performance requirements and controls to manage risks related to emergency response processes. The SCEM was last updated in July 2022 and is only available internally. The Standard outlines the requirement that Crisis and Emergency Management (CEM) plans are developed, implemented, resourced, and routinely exercised to mitigate Material risks and to deliver a well-coordinated emergency response.</p> <p>The Entity has implemented a CEM Plan to ensure the effective response to any foreseeable emergencies is in place and to preserve the safety and health of people, the environment and Community at a site level. The plan was last updated in May 2022. The CEM Plan has not been publicly disclosed however, Worsley Alumina is in the progress of developing an abridged version of the CEM Plan to be available to the public via the website. The Entity makes its CEM Plan available upon request.</p> <p>The Entity regularly conducts test activities, internal audits, and annual management reviews on emergency procedures to assess the adequacy and effectiveness of emergency plans, this includes theory and scenario-based emergency trainings across all Facilities. The Entity has emergency response and incident management teams with business continuity planning in place to manage potential events.</p>

CRITERION	RATING	COMMENT
2.8a-d Suspended Operations	Minor Non-Conformance	The Entity has identified risks that could contribute to an early or sudden closure and have implemented controls to monitor these risks. However, the Entity has not developed an overarching Business Resilience Plan that documents the processes in place to prevent, mitigate and adapt to the identified risks that also considers external factors outside of the Business' control.
2.9a-b Mergers and Acquisitions	Conformance	South32 has processes in place for Due Diligence including that for onboarding new trading partners and raw material suppliers to manage counterparty, financial, legal business integrity and reputational risks. The Due Diligence process includes risk-based anti-Corruption, anti-money laundering and sanctions compliance, with support from the Business Integrity team. There have been no mergers or acquisitions relevant to the Entity and none are anticipated in the near future.
2.10a-b Closure, Decommissioning and Divestment	Conformance	<p>South32 has established a Closure Standard to ensure processes, accountabilities and deliverables for South32 Closure Planning and Closure Activity are clearly defined, documented and executed in accordance with planning. The Standard applies to all operations and exploration activities under the operational control of South32, including the Entity.</p> <p>The Entity has established Closure Plans for the Refinery, last updated in June 2019, and the Boddington Bauxite Mine (BBM), last updated in June 2020. Both the BBM and Refinery, Port, and Overland Bauxite Conveyor (RPOBC) Closure Plans were reviewed and minor updates made in October 2022, with the BBM Mine Closure Plan (MCP) submitted to the Department of Energy, Mines, Industry Regulation and Safety (DEMIRS) as per statutory obligations. The plans both comply with the South32 Closure Standard and the DEMIRS guidelines for preparation of a mine closure plan. The plans were both endorsed by the Entity's VPO and Vice President Planning.</p> <p>As the duration to closure is greater than ten years, there is not yet a plan to develop a monitoring plan for Material ESG risks in consultation with Affected Populations and Organisations.</p>
3. TRANSPARENCY		
3.1a-b Sustainability Reporting	Conformance	<p>South32 issues an annual Sustainable Development Report based on the reporting principles of GRI (Global Reporting Initiative) and in accordance with the United Nations (UN) Global Compact, recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and the International Council on Mining and Metals (ICMM) Mining Principles and Position Statements. The South32 2023 Sustainability Databook is developed to align with the International Financial Reporting Standards (IFRS) Foundation's Sustainability Accounting Standards Board (SASB) Standard for the Metals and Mining industry. The Sustainable Development Report is publicly available at:</p> <p>https://www.south32.net/investors/annual-reporting-suite</p> <p>The Entity is currently working towards increasing their sustainability reporting transparency with the addition of further sustainability metrics specific to the Entity within the Sustainable Development Report and Databook and expanding their document library publicly disclosed on its website.</p>

CRITERION	RATING	COMMENT
3.2 Non-compliance and Liabilities	Conformance	<p>South32 prepare an annual Tax Transparency and Payments to Governments Report that includes a summary of payments by the Entity and is publicly available at: https://www.south32.net/investors/annual-reporting-suite</p> <p>South32 also has a specific Government Facing Representative Compliance Questionnaire in place to avoid illegal payments to government officials via joint venture partners or suppliers who may interact with these officials. All government payments are subject to an annual external financial audit.</p> <p>The Entity has developed and implemented Policies, systems, procedures and processes that conform to the non-compliance and liabilities requirements. The Entity provides information on non-compliances and liabilities as part of its annual Sustainable Development Report and Sustainability Databook 2023 (Ethics and business integrity tab), publicly available at: https://www.south32.net/investors/annual-reporting-suite</p> <p>No Material fines, judgments, penalties or non-monetary sanctions for failure to comply with Applicable Law have been received by the Entity in FY24.</p>
3.3a-c Payments to Governments	Conformance	<p>The Entity has developed and implemented Policies, systems, procedures and processes to ensure that payments are made only on a legal or contractual basis. Evidence of payments made to government for taxes and royalties are published in the Entity's Tax Transparency and Payments to Governments Report 2023: https://www.south32.net/investors/annual-reporting-suite</p>
3.4a-f Stakeholder Complaints, Grievances and Requests for Information	Conformance	<p>Various communication channels are available for community feedback and complaints, including hotlines, email and direct face-to-face interactions. The Entity's External Affairs Team is accountable for managing complaints and grievances, as well as ensuring relevant departments are involved in responding to requests for information. A contact number is provided on the Entity's website and the South32 Speak Up process is available to external Stakeholders, which includes an anonymous EthicsPoint Reporting Hotline that is available 24 hours per day and is administered by an external and independent company. EthicsPoint is publicly available at: https://www.south32.net/about-us/corporate-governance/speak-up</p> <p>The Entity adheres to the South32 Community Standard to monitor, manage, track and resolve community feedback.</p> <p>Feedback from Affected Populations is most commonly received through the Entity's Community Liaison Committees (CLC), Traditional Owner engagements, or via phone and mail directly to the Entity's Corporate Affairs team. The Entity has regular consultation with the CLCs for both the Mine and Refinery and engaged a wide range of Stakeholders as part of the current approvals process. External interviews undertaken during the Audit confirmed that some Stakeholders from Affected Populations do not feel engaged enough, however it is noted that the Entity has been improving on this.</p>
4. MATERIAL STEWARDSHIP		
4.1a Environmental Life Cycle Assessment	Conformance	<p>An environmental Life Cycle Assessment (LCA) was conducted by a third party covering the production of Alumina from Bauxite ore at the Entity's integrated mine and refinery. The LCA is a cradle-to-gate study</p>

CRITERION	RATING	COMMENT
		and its scope covers the extraction of ore, overburden and topsoil, production of Alumina from Bauxite ore and transport of the ore and Alumina. The LCA study was conducted according to the requirements of the ISO 14040:2006 and ISO 14044:2006 standards.
4.1b-c Environmental Life Cycle Assessment - Disclosure	Conformance	The results of the LCA on production of Alumina product including underlying assumptions and system boundaries are presented in the LCA report and is made available to the public upon request. South32 are in the process of publicly disclosing information on the LCA at a Group Level.
4.2 Product Design	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a-b Aluminium Process Scrap	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.4a-c Collection and Recycling of Products at End of Life - Material Conversion and other Manufacturing	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.4d Collection and Recycling of Products at End of Life	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5. GREENHOUSE GAS EMISSIONS		
5.1a-b Disclosure of GHG Emissions and Energy Use	Conformance	<p>The Entity has publicly disclosed its Greenhouse Gas (GHG) Emissions (Scopes 1 and 2) in the South32 annual Sustainable Development Report and the Sustainability Databook. These data are independently assured as part of the Sustainable Development Report.</p> <p>The Entity's parent company, South32, publish Scope 3 GHG emissions and energy use by source, which includes the Entity's data (representing approximately 24% of South32's total Scope 3 GHG emissions).</p>
5.2a Aluminium Smelter GHG Emissions Intensity - Started production after 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.2b Aluminium Smelter GHG Emissions Intensity - In production up to and including 2020	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3a-e GHG Emissions Reduction Plans	Minor Non-Conformance	The Entity has specific short, medium and long-term targets, publicly endorsed and disclosed in the Worsley Alumina Greenhouse Gas Management Plan. The current target, to achieve a 9.1% reduction by the end of financial year 2029 on a baseline of 3.74 Mt CO ₂ e, is being implemented and evidenced through the planning and capital allocation process.

CRITERION	RATING	COMMENT
		However, the Entity has not included a 1.5 degree aligned specific trajectory into the GHG Emissions Reduction Pathway, nor publicly disclosed the GHG Emissions Reduction Pathway and GHG Emissions Reduction Plan.
5.4 GHG Emissions Management	Conformance	The Entity operates under the South32 systems and processes, and covers GHG emission accounting, reporting, targets and performance, as well as GHG reduction projects for business planning and capital expenditure. The GHG emission reduction target has been integrated into the planning, capital allocation, management oversight and governance processes.
6. EMISSIONS, EFFLUENTS AND WASTE		
6.1a-f Emissions to Air	Conformance	The Entity holds an environmental licence for the Emissions to air at its Refinery. This is monitored through continuous emissions monitoring and is reported quarterly and annually to the regulator. The Entity's broader air emissions are managed through internal standards and inventories, which are planned to be updated in 2024 to account for energy source changes. These are not yet publicly available. Air emissions are reported annually and publicly disclosed via the National Pollutant Inventory (NPI) Reporting scheme: https://www.npi.gov.au/npidata/action/load/individual-facility-detail/criteria/year/2023/browse-type/Company/reg-business-name/SOUTH32%2BWORSLEY%2BALUMINA%2BPTY%2BLTD/jurisdiction-facility/WA0198
6.2a-g Discharges to Water	Conformance	Water is managed through South32's internal environment standard, the Worsley Alumina Water Management Plan and the Refinery Water Management Strategy. The Refinery and the Mine site hold environmental commitments for a zero-discharge of wastewater site. There are therefore no Material water discharges to quantify and publicly disclose. The Entity has a number of controls in place to manage the Material risk of an uncontrolled discharge of water. The Refinery site releases freshwater to maintain ecological flows into the Augustus River, as part of its Surface Water Licence. No Material discharges to water were reported in the Annual Environment Report or the South32 Sustainable Development Report. The Entity's Water Management Plan is available publicly as part of the environmental approval documents at: https://www.epa.wa.gov.au/sites/default/files/Proponent_response_to_submissions/Appendix%20B5%20-%20Water%20Management%20Plan.pdf
6.3a-g Assessment and Management of Spills and Leakages	Conformance	The Entity manages the risks relating to potential Spills and Leakages through its internal risk assessment and the Environmental Management System, with standards and management plans reviewed every three years. The Entity's Water Management Plan details the procedures in place to manage Spills, and is publicly available at: https://www.epa.wa.gov.au/sites/default/files/Proponent_response_to_submissions/Appendix%20B5%20-%20Water%20Management%20Plan.pdf The Entity's Spill Management Procedure is also publicly available at:

CRITERION	RATING	COMMENT
		<p>https://www.south32.net/docs/default-source/operations/worsley/worsley-alumina---spill-management-procedure.pdf?sfvrsn=b43ea04e_1</p> <p>Risks are managed through the internal risk assessment and the environmental management system. Internal standards cover the management and reporting of Spills and Leakages, as well as any required emergency response. Any significant Spills (assessed through the internal event reporting procedure) are reported to the regulator and all Spills are reported through the Annual Environment Report to regulatory.</p>
6.4a-b Public Disclosure of Spills and Leakages	Conformance	<p>There have been no Material Spills or Leakages at the Entity, and therefore there has been no event disclosure or Impact Assessment. There are, however, systems and processes in place, as detailed in internal procedures, that detail reporting requirements including to the regulator and external Stakeholders.</p>
6.5a-c Waste Management and Reporting	Conformance	<p>The Entity collects data on the quantity of Hazardous and Non-Hazardous Wastes generated, which are reported in the South32 Sustainable Development Report, the Sustainability Databook, and the Annual Environment Report as part of the refinery licence. The Sustainable Development Report and Sustainability Databook are available at:</p> <p>https://www.south32.net/investors/annual-reporting-suite</p> <p>For all waste streams, the potential impacts on human health and environment are assessed, with controls implemented to manage both health and environmental impacts.</p> <p>The internal plans related to waste are developed in accordance with the Waste Mitigation Hierarchy - with circular economy principles now being implemented at the Entity.</p>
6.6a-g Bauxite Residue	Conformance	<p>The Entity is in compliance with the Global Industry Standard on Tailings Management (GISTM), including designing, constructing, operating, maintaining and governing of the Bauxite Residue Disposal Areas (BRDAs). It is designed that there is no discharge off site, and no discharge of Bauxite residue to aquatic environments. There are third party audit reports which currently have not raised any concerns, and there is also evidence that this management regime identifies small issues to be addressed before escalating. The BRDAs are included in the scope of the Entity's Mine Closure Plan.</p>
6.7a-f Spent Pot Lining (SPL)	Not Applicable	<p>This Criterion is not applicable to the Entity's Certification Scope.</p>
6.8a-d Dross	Not Applicable	<p>This Criterion is not applicable to the Entity's Certification Scope.</p>
7. WATER STEWARDSHIP		
7.1a-b Water Assessment and Disclosure	Conformance	<p>The Entity is a member of ICMM and maintains an up-to-date Water Accounting Framework process for both the Mine and Refinery. It tracks and reports water performance in accordance with the Minerals Council of Australia (MCA) Water Accounting Framework (WAF), which is disclosed annually in the Sustainability Databook 2023:</p> <p>https://www.south32.net/investors/annual-reporting-suite</p>

CRITERION	RATING	COMMENT
		<p>Water withdrawal and discharge by destination and source and water efficiency is reported for the Refinery, given the presence of two Material water-related risks. The Entity also documents water withdrawal and use for the Refinery and Mine as part of the Annual Environment Report (AER), which is submitted to the Environmental Protection Authority. The AER includes the Annual Hydrology Report for the Refinery, which reviews data from water monitoring for groundwater and surface water.</p> <p>The most recent Triennial Aquatic Review for the Mine was completed in 2023 and found there were no significant new general trends in the aquifer levels or water-quality over the review period.</p> <p>The Entity's publicly reported Material water-related risks are defined as:</p> <ul style="list-style-type: none"> • Insufficient water in the refinery catchment lake which could result in water supply disruptions to the refinery. • Oversupply of water in the refinery catchment lake which could result in overtopping of storage facilities leading to contamination of the site's fresh water lake. <p>During the Stakeholder interviews undertaken for the Audit, water usage and quality was identified as an area of priority for the Local Community in this region.</p>

7.2a-e Water Management	Conformance	<p>The Entity has implemented a Water Management Plan that addresses water management and monitoring programmes at the Boddington Bauxite Mine, the Worsley Alumina Refinery and the Bunbury Port. The most recent version of this Plan is published on the EPA website and publicly available at: https://www.epa.wa.gov.au/proposals/worsley-mine-expansion-%E2%80%93-revised-proposal</p> <p>The Entity has also established a Refinery Water Management Strategy to address Material water-related risks by providing a framework to manage the supply of sufficient water to maintain production, compliance with ecological water releases and to ensure enough water storage and volume trimming capability to prevent a contaminated water Spill to the environment. A monthly Water Report is prepared to ensure all internal stakeholders are aware of the current status and necessary controls to manage refinery water structures.</p> <p>The Entity has committed to deliver a ten per cent improvement in water use efficiency at the Refinery by 2028 by reducing water volume consumed and/or reuse, and annual progress is publicly reported. Projects have been initiated to ensure that the water target is achieved.</p>
-------------------------	-------------	--

8. BIODIVERSITY AND ECOSYSTEM SERVICES

8.1a Biodiversity and Ecosystem Services Risk and Impact Assessment	Conformance	<p>The Entity undertakes baseline Biodiversity (flora, fauna, invertebrate and other potential biological values) surveys prior to any new disturbance and this includes targeted searches for priority species. Baseline surveys are coordinated by the Entity's Environmental and Approvals teams. New development activity may or may not proceed, depending on the results of the baseline flora and fauna surveys and approval by the Environment team.</p> <p>The Entity has conducted multiple risk-based baseline studies as part of the mine expansion in 2021, including assessments of flora,</p>
---	-------------	--

CRITERION	RATING	COMMENT
		<p>vegetation and fauna. The Entity has implemented its Biodiversity and Forest Management Plan and Flora and Fauna Conservation Procedure. The Plan includes summaries of flora and vegetation and terrestrial fauna studies and objectives and goals for Ecosystem Services in accordance with the Department of Biodiversity, Conservation and Attractions (DBCA). Any outcomes with impact regional environmental importance or mining development may be reviewed in consultation with relevant DBCA departments and will impact site relevant procedures, processes, agreements and documentation. The Plan is regularly reviewed, with the most recent update completed in November 2023. The Plan addresses the Entity's Area of Influence and outlines risks and management objectives to minimise the impact and risk of activities to Biodiversity.</p> <p>During the Stakeholder interviews undertaken for the Audit, the protection of Biodiversity was noted to be of priority for community members in this region.</p>
8.1b Biodiversity and Ecosystem Services Risk and Impact Assessment - Priority	Minor Non-Conformance	<p>The Entity's Biodiversity and Forest Management Plan's underlying studies and any proposed clearing or rehabilitation is determined in consultation with the DBCA. The Entity undertakes ongoing communication and consultation processes with Stakeholders including representatives from various government departments responsible for reviewing the Entity's mining plans and environmental performance, representatives from local shires, conservation groups and representatives from the Local Community.</p> <p>Priority Ecosystems Services have been indirectly addressed through the Entity's communication processes with representatives from local councils, conservation groups and the Local Community. However, a systematic review with Affected Populations has not been undertaken to directly identify risks to these Priority Ecosystems Services.</p>
8.2a-g Biodiversity Management	Conformance	<p>The Biodiversity and Forest Management Plan provides a measurable program for managing impacts to Biodiversity, forest resources and rehabilitation that may result from the Entity's operations, including objectives, targets and performance indicators. The Entity prepares an annual Rehabilitation Plan and Progress Update, which is provided to the DBCA. The Annual Environmental Report (AER) outlines the rehabilitation treatments, prescription, vegetation description and the areas rehabilitated.</p> <p>The Entity has a Biodiversity Offset Plan in place to detail proposed Biodiversity offsets to achieve No Net Loss (NNL) for the Worsley Alumina Mine Expansion Revised Proposal. It has been prepared in accordance with the existing Worsley Alumina Biodiversity Offset Strategy (BOS) for the Life of Operations Plan (LoOP). The Biodiversity Offset Plan details the proposed Biodiversity offsets to achieve NNL in accordance with the Biodiversity Mitigation Hierarchy. An Offset Implementation Plan (OIP) for each separate offset has been developed to outline the activities for delivery, management actions, monitoring and contingency to enable offset success, with reporting to be undertaken annually. The Biodiversity Offset Plan was last revised in March 2024 and is publicly available, along with the individual OIPs, as part of the Mine Expansions Proposal: https://www.epa.wa.gov.au/proposals/worsley-mine-expansion-%E2%80%93-revised-proposal</p> <p>Stakeholder consultation has currently been undertaken as part of the environmental review process with the Community Liaison Committee,</p>

CRITERION	RATING	COMMENT
		regulators and wider Community members through virtual sessions and direct feedback.
8.3a-c Management of Priority Ecosystem Services	Minor Non-Conformance	<p>Worsley Alumina has identified Biodiversity Areas of Interest as areas having potential Biodiversity conservation or heritage value. Biodiversity Areas of Interest include, but are not limited to, Priority 1 and 2 flora, moderate to high risk existing groundwater dependent ecosystems (GDEs), high quality vegetation with the potential to support short-range endemic and threatened fauna, rehabilitation fauna corridors and rehabilitation ecological linkages within the Marradong Timber Reserve, to comply with the Sustainable Forest Management Guideline. South32's Environment Standard requires that the Biodiversity Mitigation Hierarchy (avoid, minimise and rehabilitate) is implemented to manage impacts to land and biodiversity.</p> <p>However, further assessment is required by the Entity to identify those Priority Ecosystem Services that also rely on these areas and what impact the Entity may have on the Affected Populations associated with these Ecosystem Services.</p>
8.4 Alien Species	Conformance	<p>The Entity has established a Biodiversity and Forest Management Plan, which details the management controls in place to address the potential impacts (direct and indirect) that may result from activities such as vegetation clearing, vehicle and machinery movements, and construction and other mining activities, such as the introduction and spread of forest diseases or weeds and introduction or promotion of introduced fauna or pests. The Entity has implemented its Weed Management Procedure and Forest Hygiene Management Procedure, which both provide a framework to minimise the introduction and spread of weeds in forest areas. The procedures promote prevention, early detection and rapid intervention as the most appropriate strategies.</p> <p>The Entity has conducted multiple desktop and field assessments for dieback disease and other forest diseases known to be in the area and maintains ongoing monitoring in infested areas.</p>
8.5a-b Commitment to "No Go" in World Heritage Properties	Conformance	<p>The South32 Environment and Climate Change Standard prohibits exploration and extraction from World Heritage listed properties and the Entity is committed to avoiding exploring or mining in World Heritage Areas and respecting legally designated Protected Areas. The Entity's tenements are not located in a World Heritage Property.</p>
8.6a-d Protected Areas	Conformance	<p>The Entity has established a Protected Areas Plan that defines the process to ensure that areas of high Biodiversity conservation value or heritage value are identified and excluded from mining. These may also include those areas protected by law or through Agreements with landowners during the life of operations. The Entity has implemented mapping software to record the location of Protected Areas, which is documented annually within the Ten Year Mine Plan. The Protected Area Plan is publicly available as part of the Mine Expansion proposal, available on the EPA website: https://www.epa.wa.gov.au/proposals/worsley-mine-expansion-%E2%80%93-revised-proposal</p> <p>The Biodiversity and Forest Management Plan also addresses the identification and management of areas of high conservation value. Flora and fauna surveys are conducted prior to the commencement of development activities to identify high conservation value.</p>

CRITERION	RATING	COMMENT
		Stakeholder interviews undertaken during the Audit noted that Local Community members hold avoiding Protected Areas as a priority issue for this region.
8.6e Protected Areas - Bauxite Mining	Conformance	The Entity is not exploring or mining in Protected Areas in its Area of Influence. The Entity complies with legislative requirements relating to Protected Areas for both Biodiversity and cultural significance including the <i>Conservation and Land Management Act 1984</i> , <i>Environmental Protection Act 1986</i> (EP Act), <i>Environment Protection and Biodiversity Conservation Act 1999</i> (EPBC Act) and <i>Aboriginal Heritage Act 1972</i> .
8.7a-i Mine Rehabilitation	Minor Non-Conformance	<p>The Entity has established a Mine Rehabilitation Procedure which outlines the process for rehabilitation operations and management controls to support rehabilitation. The Entity also has established a closure plan for the Boddington Bauxite Mine, which was last updated in June 2020 and is reviewed every five years. The plan is publicly available as part of the Mine Expansion on the EPA website: https://www.epa.wa.gov.au/proposals/worsley-mine-expansion-%E2%80%93-revised-proposal</p> <p>The Mine Rehabilitation and closure planning also forms a part of the Entity's 10 Year Plan, which outlines the areas of rehabilitation proposed to be disturbed to facilitate mining operations. This is provided to the Department of Biodiversity, Conservation and Attractions (DBCA) and Forest Products Commission (FPC). Financial provisions are included to cover rehabilitation and closure.</p> <p>The Entity submits an Annual Environmental Report (AER) to the State Government that outlines the rehabilitation treatments, prescription, vegetation description and the areas rehabilitated. It engages with Stakeholders regarding long term plans and closure aspects through Community Liaison Committees.</p> <p>There is disclosure, via the AER, of a data driven annual report on the implementation and effectiveness of rehabilitation conducted at the Bauxite mine. The AER is publicly available on request. The time to closure is greater than ten years and therefore, there is no current implementation measures to update.</p> <p>Stakeholder interviews with Local Community members identified however that rehabilitation in this region is a major priority and Stakeholders found consultation on this topic to be limited. Local Community members are seeking further community engagement and consultation on rehabilitation and Biodiversity.</p>
9. HUMAN RIGHTS		
9.1a-d Human Rights Due Diligence	Minor Non-Conformance	<p>The Entity has implemented the South32 Code of Conduct and the 'Our Approach to Human Rights', both publicly available on the South32 website: https://www.south32.net/docs/default-source/general-library/corporate-governance/2019/south32-code-speak-up-policy-english.pdf?sfvrsn=c4ed4d1d_3 and https://www.south32.net/docs/default-source/general-library/sustainability-approach/our-approach-to-human-rights.pdf?sfvrsn=1ef547f_1</p> <p>External Stakeholders are mapped and engaged through the Refinery and Mine Community Liaison Committees, and the Traditional Owners</p>

CRITERION	RATING	COMMENT
		<p>engagement group. These are well attended with a high degree of engagement.</p> <p>The internal Standards require Due Diligence processes to be undertaken, and these are reviewed every three years. Material Human Rights risks have been identified and are monitored frequently including as part of a quarterly review by the Entity's Human Rights Working Group.</p> <p>Due Diligence processes have been implemented at the Entity, through Human Rights Impact Assessments and Supplier Due Diligence. However, these have not been designed or implemented in consultation with, or with the participation of, Affected Populations and Organisations.</p>
9.2a-e Gender Equity and Women's Empowerment	Minor Non-Conformance	<p>The Entity has implemented South32's Code of Conduct and Inclusion and Diversity Policy, which is publicly available at: https://www.south32.net/docs/default-source/general-library/corporate-governance/2018/inclusion-and-diversity-policy-english.pdf?sfvrsn=c7bc0519_14</p> <p>This requires that the Entity's parent company, South32 to publish annual Inclusion and Diversity Measurable Objectives, and develop an annual Inclusion and Diversity Action Plan. This Plan, approved by the CEO, defines the South32 Group-level inclusion and diversity goals for the financial year, aligned to its Inclusion and Diversity Measurable Objectives. Progress against the commitments is disclosed annually via the Sustainable Development Report.</p> <p>The Inclusion and Diversity Standard includes performance requirements covering recruitment and onboarding, talent and succession planning, learning and training, responding to inappropriate workplace conduct, job and workplace design, and engaging contractors.</p> <p>There have been recent improvements in creating a safe and inclusive workplace, including active bystander training. Workplace interviews conducted at the site demonstrate that, whilst the working culture is supportive and inclusive, further improvements could be made.</p> <p>The Entity also has stand-alone Inclusion and Diversity Measurable Objectives and whilst disclosure on these objectives is planned for the 2024 Sustainability Report, it is not currently publicly disclosed.</p>
9.3a-i Indigenous Peoples	Minor Non-Conformance	<p>South32 has established a Code of Conduct, the 'Our Approach to Indigenous, Traditional and Tribal Peoples Engagement' document, and 'Our Approach to Human Rights', which are publicly available and reference international standards including ILO Convention 169 and UN Declaration on the Rights of Indigenous Peoples. There is sufficient expertise and capacity at the Entity, and these resources are supported by South32 Corporate resources, when required, to implement the standards and processes including meaningful Stakeholder engagement.</p> <p>The Entity's External Affairs team has mapped their Stakeholders including Traditional Owners and works to understand the history, culture and decision making requirements of Indigenous Peoples in the area, and engages meaningfully on this basis. Their engagement and development of participatory work, notably the support for a Gnaala Karla Booja (GKB) person to be employed within the GKB Aboriginal Corporation (GKBAC) to support cultural heritage surveys</p>

CRITERION	RATING	COMMENT
		<p>and supervision, means there is action for engagement and economic benefit.</p> <p>There are systems and processes, both at the Corporate-level and at Entity-level, that implement the Code and this Approach, including the internal Social Performance Standard and Indigenous Participation Plan. These are reviewed every three years. However, the Standard and Indigenous Participation Plan are not publicly available.</p>
9.4a Free, Prior, and Informed Consent (FPIC) - New Projects or Major Changes	Minor Non-Conformance	<p>The Entity is currently seeking a new approval for a mine expansion and has formed a Committee with the Traditional Owners to share information and engage as the project progresses. It has a commitment to apply the principles and processes of Free, Prior and Informed Consent (FPIC) in seeking to obtain and maintain agreed outcomes with Indigenous, Traditional and Tribal Peoples. This is within the publicly available 'Our Approach to Indigenous, Traditional and Tribal Peoples' document.</p> <p>However, the understanding of the application of FPIC is inconsistent and uncertain, which was validated through interviews with external Stakeholders. Additionally, there is a misalignment between the ASI definition of FPIC and the Entity's interpretation.</p>
9.4b Free, Prior, and Informed Consent (FPIC) - Bauxite Mining	Minor Non-Conformance	<p>The Entity has a commitment to apply the principles and processes of FPIC in seeking to obtain and maintain agreed outcomes with Indigenous, Traditional and Tribal Peoples. This is within the publicly available 'Our Approach to Indigenous, Traditional and Tribal Peoples' document.</p> <p>However, the understanding of the application of FPIC is inconsistent and uncertain, which was validated through interviews with external Stakeholders. Additionally, there is a current misalignment between the ASI definition of FPIC and the Entity's interpretation.</p>
9.4c Free, Prior, and Informed Consent (FPIC) - Demonstrate support	Minor Non-Conformance	<p>The South32 Aboriginal Cultural Heritage Handbook details that approval must be sought to impact Aboriginal objects or declared Aboriginal places as part of a modification to a development consent for State significant development, or new application for development consent.</p> <p>However, the understanding of the application of FPIC is inconsistent and uncertain, which was validated through interviews with external Stakeholders. Additionally, there is a current misalignment between the ASI definition of FPIC and the Entity's interpretation.</p>
9.5a Cultural and Sacred Heritage - Identification	Conformance	<p>The Entity prepared a Cultural Heritage Management Plan in consultation with Traditional Owners in 2021 and is undertaking further consultation with the Gnaala Karla Booja Aboriginal Corporation (GKBAC) to refresh the Plan to incorporate the GKBAC requirements as the document was finalised prior to the inception of the GKBAC. The Plan aims to provide a clear framework for managing Aboriginal cultural heritage risks within its operations in consultation with affected Stakeholders and in accordance with the requirements of Commonwealth, State legislation and guidelines and international standards.</p> <p>The Entity has funded a GKBAC Heritage Officer role to support GKBAC in building their internal capacity to manage heritage. This person works with the Entity and other proponents in the GKBAC region to</p>

CRITERION	RATING	COMMENT
		facilitate matters relating to heritage. This includes surveys, reporting and cultural heritage management.
9.5b Cultural and Sacred Heritage - Impacts	Minor Non-Conformance	<p>The Entity has implemented its Cultural Heritage Management Plan and associated work procedures that assess and manage Aboriginal cultural heritage in consultation with the appropriate informants and, where possible, to avoid adverse impacts to Aboriginal cultural heritage, or where avoidance is not possible, to mitigate, minimise and manage impacts to Aboriginal cultural heritage.</p> <p>The Entity adopts a consistent approach to the management of Ground Disturbing Activities and finds in its operating areas that seeks to avoid adverse impacts to and to protect both Aboriginal cultural heritage and Western Australia's historic heritage places.</p> <p>For all activities including Minimal Impact Activities, it is a requirement that LandAssist is checked to confirm there are no known Aboriginal heritage sites or historic heritage places in the area of the activities. Where Sites or impact to Sites cannot be avoided, the Entity will work to obtain the FPIC of the impacted Aboriginal people. However, the understanding of the application of FPIC is inconsistent and uncertain, which was validated through interviews with external Stakeholders. Additionally, there is a current misalignment between the ASI definition of FPIC and the Entity's interpretation.</p>
9.6a-i Displacement	Not Applicable	The Entity's operations do not involve displacement. Any acquisition of property is undertaken on a voluntary sale basis.
9.7a-h Affected Populations and Organisations	Minor Non-Conformance	<p>There are several mechanisms where significant impacts are identified and managed, through the approvals and public consultation process, internal risk management, the Complaints Mechanism, Human Rights Due Diligence and frequent Stakeholder consultations.</p> <p>Standards and documents including the internal Social Performance Standard, the internal Environment Standard and the internal Health and Safety Standard, assist with risk management and establish the requirements for the Entity to identify, plan, prevent, monitor, mitigate and account for significant impacts. The Social Performance Standard mandates the requirement for the development and implementation of a Social Performance Plan which includes a Social Investment Plan (Local Community Development) which, combined with the Economic Development Plan, aims to respect and support the livelihoods of Affected Populations and Organisations.</p> <p>These plans are reviewed annually and if triggered by any Material changes for the business or community. Social Impacts are identified through the completion of Social Impact Assessment, Human Rights Impact Assessment and these impacts are managed through respective management plans.</p> <p>Entity-specific documents such as environmental management plans address environmental impacts, cultural heritage plans cover cultural impacts and protections, and the Indigenous Participation Plan and a Reconciliation Action Plan address social and cultural human rights impacts.</p> <p>The GKBAC was involved in the development of the Indigenous Participation Plan, however, other plans have not been developed in consultation with, or with the participation of Affected Populations and Organisations and additionally these plans are not publicly disclosed.</p>

CRITERION	RATING	COMMENT
9.8a Conflict-Affected and High-Risk Areas - Strong management systems	Conformance	<p>The Entity has established Management Systems in place to ensure that it does not contribute to armed conflict or Human Rights abuses in Conflict-Affected and High-Risk Areas (CAHRAs). The South32 Supply Chain Policy details the minimal required standards suppliers must comply to, including not engaging in illegal conduct such as fraud, theft, Bribery (including not making facilitation payments), extortion or other corrupt conduct, as well as declaring to South32 any actual or potential conflict of interest. The Supply Chain Policy is publicly available at:</p> <p>https://www.south32.net/docs/default-source/general-library/suppliers/supplier-minimum-requirements-(english).pdf?sfvrsn=7d10e548_1</p> <p>The Entity engages with suppliers through their Modern Slavery Questionnaires, third-party audits and Human Rights Impact Assessments as well as with Communities and other potentially impacted Rightsholders to provide insights into modern slavery risks.</p>
9.8b Conflict-Affected and High-Risk Areas - Identify and assess risks	Conformance	<p>Supply chain risks are identified through the Entity's risk management systems and processes. The Entity sources all Bauxite from its own mine, and no supply chain risks have been identified.</p>
9.8c Conflict-Affected and High-Risk Areas - Strategy to respond to risks	Not Applicable	<p>This Criterion is not applicable to the Entity, as it only sources Bauxite from its own mining operations and no risks have been identified.</p>
9.8d Conflict-Affected and High-Risk Areas - Audit of due diligence	Conformance	<p>The Entity undertakes a range of Human Rights Due Diligence activities, including regular Human Rights risk and impact assessments, and in assessments of the Human Rights risks within their supply chain, all potential suppliers are systematically screened. The Entity undertakes a Modern Slavery Self-Assessment Questionnaire (SAQ) to assess suppliers' risk of Modern Slavery. South32 have implemented a Supply Stewardship Program which includes modern slavery and involves a third-party audit program, regular checks of the risk scope, and testing of control effectiveness and design.</p> <p>External audits are conducted on selected suppliers, this process varies in nature, depending on the goods and/or services being delivered. When opportunities for supplier improvement are identified through the due diligence program, they are captured with the supplier directly and will be captured in a Supplier Management Plan. If a gap is identified that is deemed critical to meeting the minimum requirements, Vendor Development Plans are then implemented and are tracked to completion through South32's system of risk management.</p> <p>This Criterion is also satisfied through the ASI Performance Standard Audit.</p>
9.8e Conflict-Affected and High-Risk Areas - Report annually	Conformance	<p>South32 reports annually on supply chain due diligence in the Modern Slavery Statement, which covers suppliers to the Entity and is publicly available at:</p> <p>https://www.south32.net/sustainability/operating-ethically/modern-slavery</p> <p>Human Rights Due Diligence and risk management data are reported on an annual basis within South32's Sustainability Databook, publicly available at:</p>

CRITERION	RATING	COMMENT
		https://www.south32.net/investors/annual-reporting-suite
9.9 Security practice	Conformance	The Entity adheres to the South32 Voluntary Principles on Security and Human Rights (VPSHR), as stated in the publicly available Code of Conduct. Their internal security, crisis and emergency management standard has requirements on VPSHR including that any procured security service must comply with the VPSHR. Private security firms have been used by the Entity and it was confirmed during the Audit that adherence to the VPSHR was stipulated in the contractual obligations.
10. LABOUR RIGHTS		
10.1a-c Freedom of Association and Right to Collective Bargaining	Conformance	<p>South32 has established an Approach to Human Rights which is guided by the United Nations Guiding Principles on Business and Human Rights (UNGPs) and has implemented systems and controls to ensure Labour Rights are protected: https://www.south32.net/sustainability/sustainability-approach/human-rights</p> <p>The 'Respecting Human Rights' section of the South32 Code of Business Conduct states that the Entity is committed to supporting Freedom of Association: https://www.south32.net/about-us/corporate-governance/code-of-business-conduct</p> <p>The Entity's Human Resources Standard also includes a provision for collective agreement negotiations.</p> <p>Interviews held with Workers indicated that the workforce do have the freedom to associate and collectively bargain, with Unions having access to site and ability to maintain open communication channels.</p>
10.1d Freedom of Association and Right to Collective Bargaining - Alternative means in context of Applicable Law	Not Applicable	This Criterion is not applicable to the Entity as Freedom of Association and the right to Collective Bargaining is not restricted in the country in which the Entity operates (Australia).
10.2a-c Child Labour	Conformance	<p>The Entity has implemented systems and controls to prohibit Workers under the age of 15 years. The Entity is committed to respecting all internationally recognised Human Rights, which is outlined in the Our Approach to Human Rights document, available at: https://www.south32.net/sustainability/operating-ethically/human-rights</p> <p>Apprentices aged 16 and 17 years of age work at the Entity and there are provisions made for their capacity and safety. Workers under the age of 18 are not exposed to hazardous work.</p>
10.3a-c Forced Labour	Conformance	<p>South32 has established an Approach to Human Rights which is guided by the United Nations Guiding Principles on Business and Human Rights (UNGPs) and has implemented systems and controls to prohibit Forced Labour: https://www.south32.net/sustainability/operating-ethically/human-rights</p>

CRITERION	RATING	COMMENT
		<p>The Entity is committed to reducing the risk of modern slavery and South32 publishes an annual Modern Slavery Statement. The most recent Statement is available at: https://www.south32.net/sustainability/operating-ethically/modern-slavery</p>
10.4a-c Non-Discrimination	Conformance	<p>The Entity has established strong foundations to prevent Discrimination, and has implemented the South32 Code of Business Conduct: https://www.south32.net/about-us/corporate-governance/code-of-business-conduct</p> <p>South32 has also issued a specific Inclusion and Diversity Policy, available at: https://www.south32.net/docs/default-source/general-library/corporate-governance/2018/inclusion-and-diversity-policy-english.pdf</p> <p>Work design, hiring and promoting practices and training have all lifted the performance and expectations of behaviour and unconscious bias, including initiatives for inclusivity of neurodiverse Workers, for example. There has also been Active Bystander training conducted at to ensure people feel empowered to report inappropriate conduct.</p> <p>Worker interviews undertaken at both the 'shop floor' and professional levels confirmed that there was an inclusive culture throughout the Entity.</p>
10.5 Communication and engagement	Conformance	<p>Our Approach to Human Rights commits the Entity to providing accessible and safe grievance and redress channels for Stakeholders to raise complaints about Human Rights, and where they have caused or contributed to an adverse Human Rights impact, they will provide for, or cooperate in remediation through legitimate processes. South32 has an established 'Speak Up Policy' and protects and supports those who raise a business conduct concern from retaliation such as Harassment, intimidation, damage to reputation, termination of employment or demotion of an employment position. The Speak Up Policy is publicly available at: https://www.south32.net/about-us/corporate-governance/speak-up</p> <p>The Entity has Collective Bargaining Agreements in place and is currently in the process of updating these. Unions have access to site and maintain open channels of communication with employees. Worker interviews conducted during the Audit confirmed that there were no issues in communication and engagement raised.</p>
10.6a-g Violence and Harassment	Conformance	<p>The South32 Code of Business Conduct states that it does not tolerate Bullying, Harassment, Discrimination, victimisation or intimidation of any kind towards others, and is publicly available at: https://www.south32.net/about-us/corporate-governance/code-of-business-conduct</p> <p>This is supported by a Workplace Conduct Procedure that defines expectations of employees and includes sections on workplace Bullying, Harassment, Discrimination and victimisation as well as a dedicated Sexual Harassment Procedure.</p> <p>Code of Conduct training is mandatory for all employees, and the Minimum Supplier Requirements also refers the need for contractors to comply. The Entity has also implemented Active Bystander Training</p>

CRITERION	RATING	COMMENT
		to promote empowering Workers to create a safe environment, with an 80% completion rate recorded at the time of the Audit.
10.7a-d Remuneration	Conformance	<p>South32 has established a Remuneration Committee, with the role of this Committee outlined in the Terms of Reference, to assist the Board to oversee the South32 Group's remuneration policy, and its specific application to the Chief Executive Officer (CEO), South32 Lead Team and Non-executive Directors and, in general, to South32 employees.</p> <p>The South32 Human Resources Standard defines the minimum requirements for rewards and benefits, including requirements to apply role grades using the approved job grading methodology and conducting market salary analysis. A Remuneration Team has been established to determine appropriate pay rates. All employees are engaged on formal contracts.</p> <p>Any Overtime is compensated in accordance with the Fatigue Management Procedure.</p>
10.8a-c Working Time	Conformance	<p>The Entity has well defined working hours and complies with Applicable Laws on working time. Overtime is compensated according to the Entity's Fatigue Management Standard. The Entity also offers flexible working arrangements as defined in the Flexible Work Standard. Employee interviews demonstrated that flexible work arrangements had been implemented within the Entity. Most employees work an average of 40 hours per week, and any Overtime is compensated (as per the Fatigue Management Procedure).</p>
10.9a-b Informing Workers of Rights	Conformance	<p>The Respecting Human Rights section of the South32 Code of Business Conduct states that it is committed to supporting Freedom of Association, and is implemented via the internal Human Resources Standard: https://www.south32.net/about-us/corporate-governance/code-of-business-conduct</p> <p>Mandatory Code of Conduct training is undertaken by employees annually, alongside internal human resources support materials that are available to assist employees with understanding their rights.</p> <p>Worker interviews demonstrated that employees understood their workplace rights.</p>
11. OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Management System	Conformance	<p>South32's Safety System of Work Framework describes the essential elements which combine at 'frontline', local and Group levels to ensure an effective Safety System of Work is in place at each operation. The Entity has implemented an Occupational Health and Safety (OH&S) System and established processes and procedures for the management and monitoring of Health and Safety including risk management, incident reporting and investigation, consultation, training and emergency response. The Entity has also developed a Safety Improvement Plan for FY24 with initiatives to improve safety leadership, system and processes and engagement.</p> <p>The Entity's Health and Safety Communication and Consultation Procedure and Health and Safety Formal Consultation Process outlines the mechanisms for electing and supporting Health and Safety representatives and ensuring their engagement with site</p>

CRITERION	RATING	COMMENT
		<p>leadership by facilitating consultation between work groups and leadership.</p> <p>The performance of The Entity's Mine Safety Management System (MSMS) is monitored through the Global 360 Mines Safety Management System Obligation Module. The module has been developed against each element outlined within the Mine Safety Management System Code of Practice and has been designed to verify the implementation and effectiveness of the MSMS.</p>
<p>11.1b-e Occupational Health and Safety (OH&S) Management System - Reviews and disclosure</p>	<p>Minor Non-Conformance</p>	<p>The Entity has published a Mine Safety Management Plan (MSMP) in accordance with the WA <i>Work Health and Safety (Mines) Mines Regulations 2022</i>. Any non-compliances identified then trigger a review process to determine where any gaps might exist, and the steps required to ensure that the MSMP is being effectively implemented. Any findings of a review are implemented appropriately. The MSMP is required to be tested annually, with a full review undertaken every three years.</p> <p>South32 discloses leading and lagging health and safety indicators on an annual basis in both the Sustainability Development Report and Databook, both publicly available at: https://www.south32.net/sustainability/sustainability-reporting</p> <p>Whilst the Entity is working towards further developing their peer benchmarking in assessing the effectiveness of the OH&S system, comparative analysis of peer performance is limited and not currently publicly available.</p>
<p>11.2 Employee engagement on Health and Safety</p>	<p>Conformance</p>	<p>As part of the South32 Safety and Health Representatives Scheme, employees or contractors within each work group are given the opportunity to become safety representatives to support the participation in the resolution of OH&S issues. The Entity has implemented a Health and Safety Consultation and Communication Procedure to establish the creation of participative and consultative relationships between management and employees.</p> <p>The Entity has established the 'Pit to Port Safety Program', which includes safety representatives across all facilities and provides an opportunity to raise concerns with management and individual superintendents and share information. The Entity also has established departmental safety groups which convene quarterly and provide opportunities to discuss localised concerns. At a crew level, Health and Safety meetings are undertaken monthly and provide an opportunity to discuss immediate concerns related to individual employee activities.</p>

ASI ACCREDITED AUDITING FIRM STATEMENT

The engagement provided by KPMG Australia is not subject to assurance standards issued by the Australian Auditing and Assurance Standards Board and, consequently, no opinions or conclusions in relation to those assurance standards have been expressed. The engagement is not designed to assess legal or regulatory compliance.

ASI LIMITATION OF LIABILITY DISCLAIMER

Organisations that make ASI-related claims are each responsible for their own compliance with Applicable Law, including laws and regulations related to labelling, advertisement, and consumer protection, and competition or antitrust laws, at all times. ASI does not accept liability for any violations of Applicable Law or any infringement of third-party rights (each a Breach) by other organisations, even where such Breach arises in relation to, or in reliance upon, any ASI Standard, document or other material, recommendation or directive issued by or on behalf of ASI. ASI gives no undertaking, representation or warranty that compliance with an ASI Standard, document or other material, recommendation or directive issued by or on behalf of ASI will result in compliance with any Applicable law, or will avoid any Breach from occurring.

DOCUMENT CONTROL AND VERSION HISTORY

REVISION	DATE	NOTES
0	9 September 2024	Initial Certification Audit - Full Certification
