



IMPLATS

EXCELLENCE IN PGMs

**Respect, Care
and Deliver**



GRI REPORT

Supplement to the ESG Report
30 June 2024

Contents

How to navigate this report

For easy navigation and cross-referencing, we have included the following icons within this report:



Information available on our website
www.implats.co.za



Information available elsewhere in this report

Follow us online at www.implats.co.za

- Direct access to all our reports available on release
- Our website has detailed investor, sustainability and business information.



<https://x.com/Implats>



<https://www.linkedin.com/company/impala-platinum/>



https://www.youtube.com/channel/UCGshehA_JCYUeox7ICZw6bw/featured



<https://www.facebook.com/implats/>

OUR 2024 REPORTING SUITE

Implats is committed to establishing and maintaining trust through high-quality and transparent reporting that is useful to a wide variety of stakeholders:



Annual integrated report

- reports to providers of financial capital how Implats creates, preserves or erodes value over time.



Audited annual financial statements

- Financial statement assurance, including the audit and risk committee report and directors' report
- Consolidated financial statements
- Company financial statements.



Climate change report

- Climate change risks and adaptations, decarbonisation plans and adoption of renewable energy
- Prepared in accordance with the recommendations of the TCFD and the Johannesburg Stock Exchange (JSE) Climate Change Disclosure Guidance.



ESG report

- Detail on material economic, social and environmental performance and governance
- GRI G4 core compliance
- Internal reporting guidelines in line with the UN Global Compacts
- Independent assurance report.



Mineral Resource and Mineral Reserve Statement

- Provides updated estimates and reconciliation of Mineral Resources and Mineral Reserves
- Conforms to the South African Code for reporting of Exploration Results, Mineral Resources and Mineral Reserves (SAMREC Code) (2016)
- Conforms to section 12.13 of the JSE Listings Requirements
- Competent Persons sign-off
- Third-party assurance.



Notice to shareholders

- Notice of annual general meeting
- Form of proxy.



Remuneration report

- Background statement
- Remuneration philosophy and policy
- Implementation report.



Tax transparency and economic contribution report

- Prepared in accordance with GRI 207 and provides information on Implats'
- Approach to tax
 - Tax governance and risk management
 - Tax numbers and performance
 - Country-by-country tax and economic contribution.

Welcome to our 2024 GRI report

Implats has reported the information cited in this GRI content index for the year ended 30 June 2024 with reference to the GRI Standards. The disclosure per GRI statement of use is outlined in the tables below and covers our corporate reporting suite.

GRI STANDARD	DISCLOSURE	COMPANY RESPONSE	CORPORATE REPORT
GRI 2: General disclosures 2021	2-1 Organisational details	Implats Platinum Holdings (Implats)	Page 8 of ESG report.
	2-2 Entities included in the organisation's sustainability reporting	Implats is a leading, fully integrated platinum group metals (PGMs) producer. The Group is structured around six mining operations and Impala Refining Services (IRS), a refining business.	Read our Group overview in our ESG report, pages 8. This chapter includes an organisational overview, with information relating to our operations.
	2-3 Reporting period, frequency and contact point	1 July 2023 to 30 June 2024. We welcome your feedback to ensure we cover all aspects. Go to www.implats.co.za or email investor@implats.co.za to provide us with your feedback.	Page 113 of ESG report.
	2-4 Restatements of information	All restatements are indicated and explained in our summary performance data and performance data tables.	Page 17 of 2024 climate change report (CCR).
	2-5 External assurance	The audit committee approves the scope of non-financial data auditing; the appointment of the service provider for assurance; and receives a detailed account of the audit findings and actions from management. Reasonable and limited assurance was provided by Nexia SAB&T on selected non-financial sustainability information and KPIs. Nexia SAB&T, an 87% black-owned and 48% black women-owned assurance firm, has provided independent assurance on selected sustainability KPIs. Nexia SAB&T is joined by KhulaGro Auditors, a 100% black-owned audit firm as a skills transfer beneficiary on this year's engagement.	The scope of the 2024 external assurance, selected performance information and the independent statement of assurance are provided on pages 83 to 85 of the ESG report.
	2-6 Activities, value chain and other business relationships	We mine, process, refine and market high-quality metal products safely, efficiently and responsibly from a competitive asset portfolio. We deliver metals that enable a cleaner and healthier world, in a way that generates sustainable returns for our shareholders and strives to make a meaningful and lasting positive contribution to society.	Read our Group overview in our ESG report, page 8 and our CCR page 1.
	2-7 Employees	Across the Implats Group, we have a workforce of approximately 6 000 employees and contractors.	Our workforce figures are presented on page 33 and in the performance data tables on pages 88 to 91 of ESG report.
	2-8 Workers who are not employees	The majority of our workforce are full-time employees or supervised employees of contractors. We do not have any significant variations in employment numbers as we do not operate a seasonal business.	Our workforce figures are presented in the performance data tables on pages 88 to 91 of ESG report.
	2-9 Governance structure and composition	An overview is provided in the governance section of our ESG report, as well as detailed in our annual integrated report's (AIR) governance chapter. Detailed information on our governance structure, including the nature of the composition of the board of directors and the various board committees is also provided on our website.	Page 25 of ESG report and pages 58 to 61 of AIR.
	2-10 Nomination and selection of the highest governance body	Our nominations, governance and ethics committee are responsible for board selection. This committee plans committee succession and drives board effectiveness through evaluations.	Review the board committee structure on page 58 to 61 of AIR.
	2-11 Chair of the highest governance body	Our chairperson is an independent non-executive director and chairman of the board.	Page 57 of AIR.

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GRI STANDARD	DISCLOSURE	COMPANY RESPONSE	CORPORATE REPORT
GRI 2: General disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	A detailed review of the composition and activities of these board committees is provided in the AIR.	A brief review of the two key board committees involved in sustainability governance issues – the STR and the HSE committees – is provided in the review of our sustainability governance structures and processes on page 25 of the ESG report. Detailed review of board committee structures is given on pages 58 to 61 of AIR.
	2-13 Delegation of responsibility for managing impacts	The STR committee, supported by the HSE committee, address ESG-related issues at board level. The risks and opportunities are presented to the board every quarter. Where the response to a topic is deemed unsatisfactory, we work to redesign our approach with key stakeholders to improve our performance.	Read how we monitor sustainability performance on page 25 of ESG report.
	2-14 Role of the highest governance body in sustainability reporting	The two key board committees involved in sustainability governance issues – the STR and the HSE committees.	Review of our sustainability governance structures and processes on page 25 of ESG report.
	2-15 Conflicts of interest	Implats' code of ethics underpins the business practice to which all employees and suppliers are expected to adhere. Our fraud, corruption and whistleblowing policy outlines conflicts of interest and disciplinary action (including dismissal or prosecution) that will be taken in the event of any contravention. Further information is provided in the ESG report section on upholding business ethics and integrity, and the policies can be found on our website.	Pages 27 and 28 of ESG report.
	2-16 Communication of critical concerns	Critical concerns are reported to the board by the STR and HSE committees.	Page 25 of ESG report.
	2-17 Collective knowledge of the highest governance body	The right balance of skills and experience enables the board to make a meaningful contribution to the business.	Pages 59 and 60 of AIR.
	2-18 Evaluation of the performance of the highest governance body	The board and the sub-committees undergo an evaluation process every two years to assess their effectiveness. To drive greater accountability around ESG, we have incorporated ESG-specific performance indicators into the executive-level balanced scorecards.	Pages 62 to 68 of AIR.
	2-19 Remuneration policies	Details are provided in the remuneration section of our AIR regarding on managing performance through remuneration. Further details are provided in the remuneration report.	Pages 65 to 74 of AIR.
	2-20 Process to determine remuneration	Read how we manage performance through remuneration in our AIR and remuneration report. Sustainability objectives now form part of the KPIs against which our management's performance is measured. ESG KPI measures form part of our annual (short-term) bonus, with a fatality modifier included to moderate bonus outcomes. The CEO's balanced scorecard is linked to his remuneration and includes ESG KPIs.	Pages 65 to 74 of AIR.

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GRI STANDARD	DISCLOSURE	COMPANY RESPONSE	CORPORATE REPORT
GRI 2: General disclosures 2021	2-21 Annual total compensation ratio	<p>An overview is provided in the wage gap analysis section in the AIR and ESG report.</p> <p>Impala has made a concerted effort to close the wage gap by showing restraint in executive pay while addressing the issue of minimum wages and income differentials to improve the lives of our employees.</p> <p>Further details are provided in the remuneration report and in our Notice to Shareholders Report.</p>	Page 66 of AIR.
	2-22 Statement on sustainable development strategy	<p>Our approach to ESG is underpinned by a well-defined process for identifying and evaluating the risks and opportunities most material to the business. This structured and systematic approach to managing our most significant social, economic impacts helps us address the material interests of our stakeholders.</p> <p>Sustainable development remains the responsibility of exco. The Group executive for sustainable development is responsible for developing ESG/sustainability strategy and for reviewing performance in terms of the Group's non-financial indicators, and is responsible for the environmental performance. There are also Group executives for each of the following functions: safety and health, people and stakeholder engagement.</p> <p>The exco lends support to the board's HSE, STR, NGE, and audit and risk committees.</p>	Page 10 and page 25 of ESG report.
	2-23 Policy commitments	<p>Implats has a code of ethics, anti-bribery and anti-corruption policy and related governance policies in place to guide ethical behaviour.</p> <p>Our labour hire policies clearly stipulate our employment criteria and conditions.</p> <p>Our human rights policy clearly stipulates the prohibition of child labour and the promotion of human rights and equality.</p> <p>Suppliers are bound to our supplier code of conduct, and procedures.</p>	Read our section respecting human rights in the ESG report (pages 28 to 30).
	2-24 Embedding policy commitments	Our ethics policy outlines conflicts of interest, the prevention of dissemination of Company information, the acceptance of donations and gifts, and the protection of the intellectual property and patent rights of the Company.	Pages 27 to 29 of ESG report.
	2-25 Processes to remediate negative impacts	Oversight of the risk management system and processes are the responsibility of the audit and risk committee, while each committee takes responsibility for the risks relevant to it.	Page 28 of ESG report.
	2-26 Mechanisms for seeking advice and raising concerns	A toll-free helpline is in place to facilitate the confidential reporting (whistleblowing) of alleged incidents that are reported to the chief audit executive and the board chairman. All the relevant policies can be found on our website.	Page 27 of ESG report.
	2-27 Compliance with laws and regulations	<p>Implats adheres to sound standards of corporate governance and all applicable laws. The Group has a formal risk management framework, and management actively and continuously monitors and reports on compliance.</p> <p>The board is guided by the principles of the King IV Code on Corporate Governance (King IV), the Companies Act, 2008, the JSE Listings Requirements and all other applicable laws, standards and codes. The King IV compliance register is available on our website.</p>	Pages 25 to 27 of ESG report.

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GRI STANDARD	DISCLOSURE	COMPANY RESPONSE	CORPORATE REPORT
GRI 2: General disclosures 2021	2-28 Membership associations	We remain a member of various industry associations that support government in policy development. These include, but are not limited to, the International Platinum Association (IPA) and the Minerals Council South Africa, as well as of the Energy Intensive Users Group of Southern Africa, the Zimbabwe Chamber of Mines, the Mine Rescue Association (Zimbabwe) and the Business Council for Sustainable Development (Zimbabwe), the Women in Mining leadership forum (WIMLF) and the Women in Mining task team (WIMTT). Implats is also a signatory of the UNGC.	Pages 27, 38, 43 of ESG report.
	2-29 Approach to stakeholder engagement	Our stakeholders are vital participants in our mutual value-creation process. Stakeholders are defined as those individuals or groups which have interests that are or could be impacted by our activities and decisions. We have an effective stakeholder engagement function, aimed at building and sustaining value-enhancing relations with all our key stakeholders.	Pages 15 to 19 of ESG report.
	2-30 Collective bargaining agreements	Our employees have a right to freedom of association and can join a trade union and engage in collective bargaining. Through collaborative efforts, we strive to maintain stable and constructive labour relations and partnerships with unions at all our operations.	Pages 39 and 40 of ESG report.
GRI 3: Material topics 2021	3-1 Process to determine material topics	Due to the reporting standards we apply, the Group considers the concept of 'double materiality' when prioritising matters for disclosure in our corporate reports, specifically our AIR, ESG report and supplementary climate change and tax disclosure reports. As such, we endeavour to disclose issues that could impact our ability to create value in the short, medium and long term (inward-focused or financial materiality), as well as the impacts of our performance and operating environment on our stakeholders, including employees, communities, broader society, and the environment (outward-focused, or social/ environmental impact materiality). We followed the JSE Sustainability Disclosure Guidance by defining materiality in terms of financial and impact materiality, defined as double materiality. This involves identifying and prioritising matters that could impact our ability to create value (inward-focused financial materiality) for Implats, as well as matters that may impact our stakeholders (outward-focused impact materiality), society and the environment. The outcome of this process shaped our suite of annual reports, especially our AIR and ESG report.	Page 12 of ESG report.
	3-2 List of material topics	Collectively, our material matters are grouped into 13 themes that are considered most material. The matters helped guide the information included in our reporting suite. While each material theme is relevant in each report, they are applied and positioned differently per the report's target audience.	Pages 12 to 14 of ESG report.

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GRI STANDARD	DISCLOSURE	COMPANY RESPONSE	CORPORATE REPORT
GRI 3: Material topics 2021	3-3 Management of material topics	<p>Implats has a suite of policies, which govern behaviour across ethics, safety, health and environment (SHE), human resources, labour relations, human rights and more.</p> <p>Commitments, goals and targets are approached uniquely within each topic. For health and safety, we have a zero-harm approach. Where appropriate we participate in collective action to solve systemic issues beyond our factory fence line. Initiatives tackling specific topics can be found throughout the ESG report and the AIR.</p> <p>The STR committee, supported by the HSE committee, address ESG-related issues at board level. The risks and opportunities are presented to the board every quarter. Where the response to a topic is deemed unsatisfactory, we work to redesign our approach with key stakeholders to improve our performance.</p> <p>Implats has a comprehensive ESG framework in place to guide the development and integration of sustainability principles into its functional strategies, in alignment with the corporate strategy. Development of the framework included an intensive benchmarking exercise, within and outside of the mining industry, followed by workshops with corporate and operations leaders, and executives. The framework guides how Implats makes decisions in managing its interfaces with communities, employees, the environment, customers and stakeholders. This year we also updated our environmental strategy to renew our commitments and set 2030 targets to align with industry best practice. Based on our ESG framework, this strategy serves to guide our capital allocation on projects.</p>	Pages 10 to 30 of ESG report.
GRI 201: Economic performance 2016	201-1 Direct economic value generated and distributed	<p>Our value added statement for the Group and for the individual operations are provided in the AIR.</p> <p>A detailed breakdown of the economic value added throughout 2023 is provided on our website.</p>	Page 47 of AIR.
	201-2 Financial implications and other risks and opportunities due to climate change	<p>A detailed assessment of the risks and opportunities of climate change, including (where feasible) an assessment of the financial implications, is provided in our most recent CDP submission, available at www.cdproject.net.</p> <p>Climate-related issues are addressed quarterly in various board committees. The executive: sustainable development supports the exco by developing the ESG/sustainability framework and strategy and reviewing performance in terms of the Group's non-financial indicators, while also being responsible for the environmental performance. The Group head: energy and Group head: environment facilitate the development of our energy management and decarbonisation plans respectively.</p> <p>Our CCR provides a detailed assessment of the risks and opportunities associated with climate change.</p>	Pages 1 to 25 of CCR.
	201-3 Defined benefit plan obligations and other retirement plans	This is disclosed as part of the annual financial statements (AFS), available on our website.	
	201-4 Financial assistance received from government	No significant financial assistance from government towards our socio-economic partnership projects was received in the year reviewed.	

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GRI STANDARD	DISCLOSURE	COMPANY RESPONSE	CORPORATE REPORT
GRI 202: Market presence 2016	202-1 Ratios of standard entry-level wage by gender compared to local minimum wage	Implats is committed to providing competitive and fair wages and pays according to industry and market benchmarks. A wage gap analysis overview is provided in our AIR. Implats' minimum wage is significantly higher than the national level in South Africa. There are no local minimum wages that are stipulated. The compensation overview is provided in the remuneration report.	Pages 66 and 67 of AIR.
	202-2 Proportion of senior management hired from the local community	Our procedures focus on drawing skills from surrounding communities within our areas of operation. Our efforts are reviewed in the section on talent attraction, retention and development. Our local hire distribution (represented by historically disadvantaged South Africans (HDSA)) is reported in the people performance data in the ESG report as well as in the sustainability section of our website. Local hire is defined as within country of operation and has been designated according to the proximity to the operation. Employee distribution is based on place of origin and is provided based on province and country. Statistics on the proportion of senior management hired from the local community are available for specific regions on request.	Page 90 of ESG report.
GRI 203: Indirect economic impacts 2016	203-1 Infrastructure investments and services supported	The amount spent on infrastructure developments, and examples of beneficiaries and impacts achieved, are reviewed in the chapter sustaining livelihoods during and beyond mining, with further information in the section on employee accommodation and living conditions. Further information is available on request.	Pages 41 and 42 and pages 54 to 66 of ESG report.
	203-2 Significant indirect economic impacts	Examples of economic impacts can be found throughout the AIR and the ESG report. For example, we contribute to the provision of public goods and services through taxes paid; we provide sustainable full-time employment (directly and indirectly) and invest in the long-term development of people through training and skills development; and we stimulate economic activity through our enterprise development and procurement activities.	Pages 54 to 66 of the ESG report.
GRI 204: Procurement practices 2016	204-1 Proportion of spending on local suppliers	The review of our inclusive procurement and mine community enterprise supplier development activities is in line with in-country legislation and promotes local procurement in Zimbabwe and Canada. Further information is available on request.	Pages 63 to 66 of ESG report.
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	All business units are consistently monitored for fraudulent activity and corruption, including suppliers. Information is provided in the review of our approach to upholding business ethics and integrity.	Pages 27 to 29 of ESG report.
	205-2 Communication and training about anti-corruption policies and procedures	Implats has a zero tolerance stance on fraud and corruption. We require our employees, business partners, contractors and associates to conduct themselves in accordance with the Implats code of ethics and our fraud policy. Anti-corruption training continues to be conducted for all procurement personnel, which covers how to identify fraud and corruption and anonymous means of reporting it.	Pages 27 to 29 of the ESG report.
	205-3 Confirmed incidents of corruption and actions taken	Information is provided in the table reviewing fraud/ethics-related allegations reported Group-wide in the 2023 financial year.	Pages 27 to 29 of ESG report.
GRI 206: Anti-competitive behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	There were no incidences in the current year.	Pages 27 to 29 of ESG report.

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GRI STANDARD	DISCLOSURE	COMPANY RESPONSE	CORPORATE REPORT
GRI 207: Tax 2019	207-1 Approach to tax	Our approach to tax is to remain a responsible citizen, pay our taxes fairly, comply timely with the law, and ensure that tax planning is based on commercial business activity, which is aligned with our shareholders' interests, while being open and transparent in our dealings with the authorities through regular dialogue and proper disclosure.	See Implats' tax transparency and economic contribution report.
	207-2 Tax governance, control and risk management	See Implats' tax transparency and economic contribution report.	See Implats' tax transparency and economic contribution report.
	207-3 Stakeholder engagement and management of concerns related to tax	See Implats' tax transparency and economic contribution report.	See Implats' tax transparency and economic contribution report.
	207-4 Country-by-country reporting	See Implats' tax transparency and economic contribution report.	See Implats' tax transparency and economic contribution report.
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Provided in our environment performance data tables and referenced in the ESG report. Additional details are provided in the sustainability section of our website.	Pages 101 to 107 of ESG report.
	301-2 Recycled input materials used	Apart from recycled water, there is no recycled input identified as being material. Recycled water percentages are provided in our environment performance data tables. We continue to pursue opportunities to reuse non-mineral waste that is recycled, as an input.	Page 103 of ESG report.
	301-3 Reclaimed products and their packaging materials	Due to the nature and application of our main products, this is not seen to be a material issue. PMG metals are inert and are used in various forms, including in catalytic converters and other applications aimed at 'greening' economic activity. An overview of anticipated market developments in this area is provided in the business overview, operating environment and strategy section of our AIR (specifically, uses of our PGMs and market) and in Appendix C – Market analysis.	
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	Operational energy consumption values are provided in our environment performance data tables relating to Group material consumption and energy. Detailed discussion on reducing our energy consumption, along with associated targets, is also provided in our CCR.	Pages 101 and 102 of ESG report. Page 1 to end of CCR.
	302-2 Energy consumption outside of the organisation	We do not believe this to be a sufficiently material issue for our internal reporting purposes.	
	302-3 Energy intensity	Implats reports an energy usage intensity measure that takes account of the number of gigajoules consumed per tonne milled or ounce of platinum produced; this can be deduced from the energy and production data provided in our environment performance data table.	Pages 3, 101 and 102 of ESG report.
	302-4 Reduction of energy consumption	Information on our initiatives and targeted reductions is provided in the section on energy and climate change. Further information can be found in our response to the CDP Climate Programme, available at www.cdproject.net . Detailed discussion on reducing our energy consumption, along with associated targets, is also provided in our inaugural CCR.	Page 1 to end of CCR.
	302-5 Reductions in energy requirements of products and services	See section on energy and climate change. Through our annual submission to the CDP, we have been reporting the greenhouse gas (GHG) emissions associated with our production activities. Also see the environment performance table.	Pages 101 and 102 of ESG report.

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GRI STANDARD	DISCLOSURE	COMPANY RESPONSE	CORPORATE REPORT
GRI 303: Water and effluents 2018	303-1 Interactions with water as a shared resource	We recognise that access to clean water is a human right, and a requirement for economic development and to maintain the integrity of ecosystems. We aim to enhance our resilience to changing and improving our understanding of community water needs. We continue to assist with public water infrastructure maintenance in water stressed regions of South Africa and Zimbabwe and our participation in catchment forums in our areas of operation to profile catchment-level risks and to positively influence water management practices.	Pages 56 to 62 and 70 to 72 of ESG report.
	303-2 Management of water discharge-related impacts	We are committed to responsible water stewardship. Our governance, practices and procedures with respect to water management are outlined in our Group water policy. Our water management strategies and practices are further detailed in our annual submission to the CDP Water Disclosure Project (2022 financial year review).	Pages 56 to 62 and 70 to 72 of ESG report.
	303-3 Water withdrawal	Water withdrawals are identified by source in the review of our 2023 water stewardship performance.	Pages 70 to 72 of ESG report.
	303-4 Water discharge	We continue to improve the consistency of our water accounting practices across the Group, including the recording of water discharges. Water quality monitoring and management is undertaken at all operations in line with the relevant requirements. Data provided in our environment performance data table in ESG report.	Pages 70 to 72 of ESG report.
	303-5 Water consumption	Data provided in our environment performance data table in ESG report.	Pages 70 to 72 of ESG report.
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	The name, location and size of operations near such areas is provided in the section on biodiversity. Details of land leased are provided in the environment performance data tables.	Page 107 of ESG report.
	304-2 Significant impacts of activities, products and services on biodiversity	The potential impacts identified in the ESG report section on biodiversity.	Pages 80 and 81 of ESG report.
	304-3 Habitats protected or restored	We seek to improve the biodiversity footprint of our operations by implementing initiatives to avoid and reduce the loss of biodiversity, habitats and ecosystems.	Pages 80 and 81 of ESG report.
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Our biodiversity studies have revealed our red data species and have highlighted the alien species within our areas of operation. This information is provided in the section on biodiversity in the ESG report.	Pages 80 and 81 of ESG report.

GRI report 2024 continued

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GRI STANDARD	DISCLOSURE	COMPANY RESPONSE	CORPORATE REPORT
GRI 305: Emissions 2016	305-1 Direct (scope 1) GHG emissions	We report our total direct CO ₂ emissions in our ESG report, CCR and AIR. GHG emissions are independently assured. Operational level information is available in the environment performance table and further details can be found in our CDP report, available on our website and at www.cdproject.net , as well as in the CCR.	Page 104 of ESG report. Page 1 to end of CCR.
	305-2 Energy indirect (scope 2) GHG emissions	We report our total indirect CO ₂ emissions in our section on energy and climate change in the ESG report and AIR. Data by operation is provided in the environment performance table. Additional information can be found in our CDP report, available on our website and at www.cdproject.net , as well as in the CCR.	Page 104 of ESG report. Page 1 to end of CCR.
	305-3 Other indirect (scope 3) GHG emissions	Scope 3 emissions reported in CDP and CCR has a 12 months' lag.	Page 17 of CCR.
	305-4 GHG emissions intensity	Our carbon emissions intensity was 0.154 tonnes CO ₂ per tonne milled.	Page 16 of CCR.
	305-5 Reduction of GHG emissions	Our approach, targets and achieved reductions in GHG emissions are reviewed in the section energy and climate change and in our CCR.	Page 16 of CCR.
	305-6 Emissions of ozone-depleting substances	None of our operations use ozone-depleting substances.	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	Information regarding our SO ₂ , NOx, and PM emissions can be found in our review of air quality management. Our NOx and SO ₂ emissions at each of our operations over the last five years are presented in the environment performance data table in our ESG report. All other emissions are deemed not material due to the nature of our activities.	Pages 74 and 75 of ESG report.
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Information regarding our waste management initiatives can be found in our review of waste management.	Pages 76 to 80 of ESG report.
	306-2 Management of significant waste-related impacts	Waste-related impacts at our operations are detailed in our ESG report.	Pages 76 to 80 of ESG report.
	306-3 Waste generated	We report on mineral waste and non-mineral in our ESG report. The weight of waste is reported by disposal method and classification.	Pages 76 to 80 of ESG report. Pages 106 of ESG report.
	306-4 Waste diverted from disposal	Our ultimate goal is to divert all our non-mineral waste from landfills through self-sustaining circular economy initiatives that create jobs for our communities.	Pages 76 to 80 of ESG report.
	306-5 Waste directed to disposal	Our goal is to achieve 80% non-mineral waste diverted from landfills by 2030.	Pages 76 to 80 of ESG report.
GRI 308: Supplier environmental assessment 2016	308-1 New suppliers that were screened using environmental criteria	Our approach to promoting environmental stewardship in our supply chain is reviewed in the section on responsible sourcing.	Page 29 of ESG report.
	308-2 Negative environmental impacts in the supply chain and actions taken	We also continue conducting <i>ad hoc</i> supplier audits against our standards on various criteria including environmental practices. In the year under review, there were no incidents of supplier non-compliance recorded.	

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GRI STANDARD	DISCLOSURE	COMPANY RESPONSE	CORPORATE REPORT
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	See the section talent attraction, retention and development section. Overall level of employee turnover by operation and women turnover, and terminations per age group, are reported in our people performance data tables.	Pages 35 and 36, 91 of ESG report.
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Full-time employees are afforded annual leave, medical aid, accommodation assistance and provident fund benefits, funeral cover, long-service awards leave and payments, production and safety bonuses for meeting set targets, education assistance, pension fund contributions employee share ownership trusts (ESOTs).	Page 35 of ESG report.
	401-3 Parental leave	The Group has parental leave entitlement for all employees. All women on maternity leave are paid their salaries in full. Male employees receive family responsibility leave in line with country specific legislation. In South Africa, Implats is implementing new legislative requirements relating to parental leave and adoption leave. This is over and above the maternity leave for females and family responsibility leave, as per the Basic Conditions of Employment Act (BCEA) for deaths, illness and births.	Pages 37 and 38 of ESG report.
GRI 402: Labour/management relations 2016	402-1 Minimum notice periods regarding operational changes	In South Africa, a minimum of 30 days' notice period is required for any process and structural changes. Collective bargaining agreements cover notice periods regarding any significant organisational changes. Zimplats: legally in Zimbabwe, contracts of employment are subject to satisfactory completion of three months' probationary period, during which time two weeks' notice of termination of employment by either party is required. Notice to terminate employment by both parties afterwards is three months, served in writing by either party, effective from the date of presentation. However, dismissals have no notice of termination.	Page 35 of ESG report.
GRI 403: Occupational health and safety 2018	403-1 Occupational health and safety management system	We work to ensure effective control of occupational health risks, and to promote employee wellbeing and optimal levels of health. Employee representative bodies form part of the health and safety committees, which function at the individual mine and operational level. These cover all employees working at our operations.	Pages 43 to 53 of ESG report.
	403-2 Hazard identification, risk assessment and incident investigation	We proactively manage safety risks with operational risk management positioned as a key enabler in our safety strategy model. Provided in the review of safety, health and wellbeing: our integrated management approach, and safety and health performance data tables.	Pages 43 to 53 of ESG report.
	403-3 Occupational health services	While the Group is responsible for the occupational health of our employees, we share the responsibility for non-occupational health with our employees and provide access to quality, affordable and private healthcare. This service is delivered through the Group's clinics and medical facilities as well as through a range of medical aid and insurance options.	Pages 48 to 53 of ESG report.
	403-4 Worker participation, consultation, and communication on occupational health and safety	A health and safety agreement is in place with all of the employee representative groups and health and safety structures are in place in accordance with the Mine Health and Safety Act requirements. All existing programmes to prevent fatalities and health threatening situations are unchanged and are driven by these safety structures.	Pages 43 to 53 of ESG report.
	403-5 Worker training on occupational health and safety	Health education forms a cornerstone of our wellness programme and our monthly health topics provide employees with insights into specific health issues, which are then supported by our healthcare workers in our Group medical facilities.	Pages 48 to 53 of ESG report.
	403-6 Promotion of worker health	In support of the Group's purpose of creating a better future, we aim to ensure that our employees' health is maintained, and that no ill health occurs because of any workplace exposure.	Pages 48 to 53 of ESG report.

Implats has reported the information cited in this GRI content index for the year ended 30 June 2024 with reference to the GRI Standards. The disclosure per GRI statement of use is outlined in the tables below and covers our corporate reporting suite.

GRI STANDARD	DISCLOSURE	COMPANY RESPONSE	CORPORATE REPORT
GRI 403: Occupational health and safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Our approach is informed by occupational health milestones for the South African mining industry, which include targets for HIV/Aids, TB, silicosis and NIHL. All our operations, including Zimplats and Impala Canada, are required to achieve these milestones as part of the overall Implats health strategy. We continue to cooperate with the industry, through the Minerals Council South Africa, in developing programmes and initiatives to reach these milestones.	Pages 48 to 53 of ESG report.
	403-8 Workers covered by an occupational health and safety management system	All workers are covered by our occupational health and safety management system.	Pages 48 to 53 of ESG report.
	403-9 Work-related injuries	Provided in the review of safety, health and wellbeing: our integrated management approach, and safety and health performance data tables.	Pages 43 to 53 of ESG report.
	403-10 Work-related ill health	High-risk occupational diseases are identified in our review of safety, health and wellbeing: our integrated management approach.	Pages 43 to 53 of ESG report.
GRI 404: Training and education 2016	404-1 Average hours of training per year per employee	The average number of hours of training per employee are detailed in our ESG report.	Page 33 of ESG report.
	404-2 Programmes for upgrading employee skills and transition assistance programmes	Our approach to training and development to our employees and to our communities is detailed in the ESG report in the talent attraction, retention and development section as well as extensively in the sustaining livelihoods during and beyond mining chapter (specifically the mine community education and skills development and inclusive procurement and mine community enterprise supplier development sections) and is outlined in the performance data tables.	Pages 35 and 36, 60 and 61 of ESG report.
	404-3 Percentage of employees receiving regular performance and career development reviews	We focus our development plans on employees who are either in management roles or who have management potential. Our approach is reviewed in the section on our performance management process.	Page 36 of ESG report.
GRI 405: Diversity and equal opportunity 2016	405-1 Diversity of governance bodies and employees	HDSA representation in our South African workforce is provided in the section on diversity, equity and inclusion. A detailed review of our South African workforce by occupational level, gender and race is provided in our people performance data tables. The composition of the board structure is detailed in the AIR.	Pages 37 and 38, 86 to 88 of ESG report.
	405-2 Ratio of basic salary and remuneration of women to men	The female to male pay ratio is provided in the people performance data tables.	Page 93 of ESG report.
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	There were no incidents of discrimination reported during the year under review. All operations' grievance cases are reviewed through the human resources department and the necessary action taken in accordance with the organisation's disciplinary procedures.	
GRI 407: Freedom of association and collective bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	All employees in all our operations have the right to freedom of association and collective bargaining. Details on our approach are provided in the sections on engaged employees, employee relations and respecting human rights.	Pages 39 and 40 of ESG report.

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GRI STANDARD	DISCLOSURE	COMPANY RESPONSE	CORPORATE REPORT
GRI 408: Child labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour	<p>The use of child labour is neither a material risk in the countries and business sectors in which we operate, nor is it seen to be a material risk in our supply chain. Our labour hire policies clearly stipulate the minimum age for employment, and this is vetted via the submission of the necessary documentation during the hiring process, to verify age.</p> <p>Our human rights policy clearly stipulates the prohibition of child labour. Suppliers are bound by our own policies, including the Implats supplier code of conduct, and procedures.</p> <p>See the section respecting human rights in the ESG report.</p>	Pages 29 and 30 of ESG report.
GRI 409: Forced or compulsory labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	We do not believe this to be a material issue. The use of forced or compulsory labour is neither a material risk in the countries and business sectors in which we operate, nor is it seen to be a material risk in our supply chain. Also see above.	Pages 29 and 30 of ESG report.
GRI 410: Security practices 2016	410-1 Security personnel trained in human rights policies or procedures	Specific information is provided in the section on respecting human rights.	Pages 29 and 30 of ESG report.
GRI 411: Rights of indigenous peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	There were no recorded incidents of violations involving rights of indigenous peoples.	Pages 29 and 30 of ESG report.
GRI 413: Local communities 2016	413-1 Operations with local community engagement, impact assessments and development programmes	Information is provided in the ESG report sections on stakeholder engagement, and sustaining livelihoods during and beyond mining.	Pages 15 to 19, 54 to 61 of ESG report.
	413-2 Operations with significant actual and potential negative impacts on local communities	The negative impacts resulting from our activities are primarily associated with natural capital. See the review of our approach and performance relating to our reducing our environmental footprint as well as in other sections of the ESG report.	Pages 54 to 81 of ESG report.
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	We have clear principles that guide the selection of reputable contractors with the right skills and value systems to do specific tasks that we are not able to do. Our approach in selecting suppliers for our metals is reviewed in the section on responsible sourcing. We endeavour to evaluate progress on transformation objectives and the impacts thereof when we negotiate with suppliers in our broader supply chain for annual increases.	Page 29 of ESG report.
	414-2 Negative social impacts in the supply chain and actions taken	Our approach to monitoring and managing social impacts in the supply chain is reviewed in the section on responsible sourcing.	Page 29 of ESG report.
GRI 415: Public policy 2016	415-1 Political contributions	Implats does not support or make any donations to political parties.	

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GRI STANDARD	DISCLOSURE	COMPANY RESPONSE	CORPORATE REPORT
GRI 416: Customer health and safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Implats systematically addresses the safety, health and environmental issues relating to its products at all stages of the value chain with proper hazard identification processes as well as risk mitigation. These issues are addressed during conception, research and development, product certification, manufacturing and production. Implats also ensures that the marketing, promotion, storage, distribution, supply, disposal and use are undertaken in a responsible and safe manner, providing end-users with a certificate of analysis for all its products. The Group's responsible sourcing policy and material data safety sheets can also be found on our website.	www.implats.co.za Page 69 of ESG report.
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	There were no incidents of non-compliance with regulations and voluntary codes in the year under review.	Page 69 of ESG report.
GRI 417: Marketing and labelling 2016	417-1 Requirements for product and service information and labelling	All products are accompanied by a detailed certificate of analysis. All products sold to customers are further benefited into end products over which Implats does not have any influence.	Page 69 of ESG report.
	417-2 Incidents of non-compliance concerning product and service information and labelling	There were no incidences reported in the current year.	Page 69 of ESG report.
	417-3 Incidents of non-compliance concerning marketing communications	Implats does not partake in product marketing or advertising as product sales are managed through standard sale agreements with clients. However, Implats contributes to the Platinum Guild International, which is responsible for the promotion and marketing of platinum jewellery.	
GRI 418: Customer privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	There were no incidences reported in the current year.	Page 19 of ESG report.



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