

PILOT DISCLOSURE UNDER IFRS S2¹

Section	Disclosure	Page
Governance Controls and procedures the entity uses to monitor and manage climate-related risks and opportunities	6 (a): Indicate the governance body (individual) responsible for overseeing climate-related risk and opportunity management	
	(i) how responsibilities for climate-related risks and opportunities are reflected in the mandates, role descriptions and other related policies applicable to that body	256-258
	(iii) how and how often the body is informed about climate-related risks and opportunities	258
	(v) how the body oversees the setting of targets related to climate-related risks and opportunities, and monitors progress towards those targets, including whether and how related performance metrics are included in remuneration policies	256-258, 262
	6 (b): Describe the role of executive management in the processes and procedures for the management and oversight of climate-related risks and opportunities	
	(i) whether the role is delegated to a specific officer or collegial governance body (committee) and how oversight is exercised over that officer or body	256-258
Strategy The approach the entity uses to manage climate-related risks and opportunities	10 (a): Describe climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	265
	10 (b): explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be a climate-related physical risk or climate-related transition risk	265
	10 (c): specify, for each climate-related risk and opportunity the entity has identified, over which time horizons (short, medium or long term) the effects of each climate-related risk and opportunity could reasonably be expected to occur	The Company assesses physical risks on a short-term horizon up to 2028. For market risks, a general assessment has been completed for the horizons up to 2030, 2040 and 2050
	13 (a): Describe the current and expected impact of climate-related risks and opportunities on the entity's business model and value chain.	274
	13 (b): Indicate which parts of the entity's business model / value chain are characterised by climate-related risks and opportunities	267-269
	14 (a): Explain how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law or regulation	
	(ii) current and anticipated direct mitigation and adaptation efforts	262-264, 270-271, 275, 282, 285

Section	Disclosure	Page
	(v) how the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets	270-271, 275, 282, 285
	14 (b): information about how the entity is resourcing, and plans to resource, the activities disclosed in accordance with paragraph 14(a)	The Environmental and Climate Change Strategy allocates a budget for climate-related activities
	14 (c): Provide quantitative and qualitative information about the progress of plans disclosed in previous reporting periods	44, 255
	22 (a): Disclose information about the entity's assessment of the climate resilience of its strategy and business model as at the reporting date	274
	22 (b): Indicate how and when the climate-related scenario analysis was carried out	266, 272
Risk management Procedures the entity uses to identify, assess, prioritise, and monitor climate-related risks and opportunities	25 (a): Describe the process of identifying, assessing, and prioritising climate-related risks	
	(ii) whether and how the entity uses climate-related scenario analysis to identify climate-related risks	266-275
	(v) how the entity monitors climate-related risks	268-273
	(vi) whether and how the entity has changed the processes it uses compared with the previous reporting period	Approaches to risk identification and assessment compared to the data in the Climate Change Report have not changed
	25 (b): Describe the processes used by the entity to identify, assess, prioritise, and monitor climate-related opportunities, including whether the entity uses climate change scenario analysis to identify climate-related opportunities	266-275
	Metrics and targets The entity's performance in relation to sustainability/climate-related risks and opportunities, including progress towards the entity's objectives set by the entity or required by law or regulation	
	29 (a): Disclose Scope 1, 2 and 3 GHG emissions and approaches to measurement methodology	276-278
	29 (e): Disclose the amount of capital expenditures, investments, and other types of financing allocated to projects associated with climate-related risks and opportunities	254
	29 (f): Disclose information on the entity's application of an internal carbon price mechanism	262
	29 (g) (i): Provide a description of whether and how climate-related considerations are factored into executive remuneration	262
	33: Disclose the quantitative and/or qualitative climate-related goals and targets that the entity has set to monitor progress towards its strategic objectives, as well as the targets it is required to meet by law or regulation (including GHG emission targets), including:	
	33 (a): the metric used to set the target	44
	33 (d): the period over which the target applies	44
	33 (g): if the target is quantitative, whether it is an absolute target or an intensity target	44
	Applicable metrics from SASB Metals & Mining Sustainability Accounting Standard as specified in the Industry-Based Guidance on Implementing IFRS S2: EM-MM-110a.1, EM-MM-110a.2, EM-MM-130a.1, EM-MM-140a.1, EM-MM-140a.2, EM-MM-000.A, EM-MM-000.B	→ This information has been disclosed in the SASB METALS&MINING Content Index appendix

¹ Disclosure is limited to IFRS S2 requirements. For the remaining elements the Company continues to improve its governance, accounting, and reporting frameworks for future disclosure.