The RMI Responsible Minerals Assurance Process (RMAP) Final Full Assessment Report (Workbook)

Assessment Number	G-RM-10001894
Audited Facility	Impala Platinum - Rustenburg Smelter
Assessment Date	09/08/2025 - 09/09/2025

Assessment Information	
RMAP ID	G-RM-10001894
Assessment Start Date	09/08/2025
Assessment End Date	09/09/2025
Assessment Type	Re-assessment
Audit Firm	TDI
Metals	Nickel | Cobalt | Silver | Palladium (Platinum-Group Metals) | Rhodium (Platinum-Group Metals) | Ruthenium (Platinum-Group Metals) | Gold | Copper | Platinum | Iridium (Platinum-Group Metals)
Auditor	Julija Menise Alessandra Gargiulo

Facility Information	
Site Name	Impala Platinum - Rustenburg Smelter
RBA Site ID	G-ST-10000659
Facility Address	Beerfontein Farm, Phokeng
Facility Country	South Africa
Facility Point Of Contact	alida-louise.henning@implats.co.za
CID	CID004612,CID004611,CID005177,CID

Overview

Facility Info

CI-1 - Company Name (English)

Impala Rustenburg

CI-2 - Company Name (Local Language)

N/a

CI-3 - Company Website (if applicable)

https://www.implats.co.za/

CI-4 - Facility Name (English)

Impala Rustenburg Smelter

CI-5 - Facility Name (Local Language)

Impala Rustenburg Smelter

CI-6 - CID (As provided by RMI)

CID004610 | CID004612 | CID004613 | CID004808 | CID004611 | CID004614 | CID004609 | CID005177 | CID005178 | CID005179

CI-7a - Facility Address - Street

Beerfontein Farm, Phokeng

CI-7b - Facility Address - City

Rustenburg

CI-7c - Facility Address - State / Province

North West Province

CI-7d - Facility Address - Country

South Africa

CI-8a - Contact Name

Alida-Louise Henning

CI-8b - Contact Title

Responsible Sourcing Manager

CI-8c - Contact Email

Alida-Louise.Henning@implats.co.za

CI-8d - Contact Phone Number

=+27 11 360 3052 (Office) or +27 84 699 6326 (Mobile)

CI-9 - Previous Assessment Period (mm/dd/yyyy - mm/dd/yyyy)

09/01/2023 - 10/31/2024

CI-10 - Current Assessment Period (mm/dd/yyyy - mm/dd/yyyy)

11/01/2024 - 07/31/2025

CI-11 - Assessment Start Date

09/08/2025

CI-12 - Assessment End Date

09/09/2025

CI-13 - Audit Firm (to be completed by auditor)

TDI Sustainability

CI-14 - Auditor name(s) (to be completed by auditor)

Julija Menise, Alessandra Gargiulo

Facility Operations

OP-1 - Please select the metal(s) being assessed for this facility.

Cobalt
Copper
Gold
Iridium (Platinum-Group Metals)
Nickel
Palladium (Platinum-Group Metals)
Platinum
Rhodium (Platinum-Group Metals)
Ruthenium (Platinum-Group Metals)
Silver

OP-2 - Which standard(s) is/are being used for this assessment?

Global Responsible Sourcing Due Diligence Standard for Mineral Supply Chains All Minerals

OP-3 - Has the site completed the Risk-Readiness Assessment within 2 years prior to the assessment date?

Yes

OP-3a - RRA completion date

08/20/2025

OP-3b - Has the auditee been informed that the RRA must be completed before the audit report is finalized?

Yes

OP=5 - New Question - ISO Certifications (if available)

Yes

OP-5a - New Question - Certification Type

ISO 14001:2015

OP- 5b - New Question - Certification Date

Effective date: 2024-06-14 Valid until: 2027-06-10

Mined Countries of Origin - Cobalt

CO-1 - New Question - How many countries of origin for primary materials, including mined materials, non-secondary metal products derived from mined materials, and/or intermediate material derived from non-secondary material?

2

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
South Africa	Yes	South Africa / Limpopo Province

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
Zimbabwe	Yes	Zimbabwe / Midlands Province; Mashonaland West Province

Mined Countries of Origin - Copper

CO-1 - New Question - How many countries of origin for primary materials, including mined materials, non-secondary metal products derived from mined materials, and/or intermediate material derived from non-secondary material?

2

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
South Africa	Yes	North West Province; Limpopo Province; Mpumalanga Province

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
Zimbabwe	Yes	Midlands Province; Mashonaland West Province

Mined Countries of Origin - Gold

CO-1 - New Question - How many countries of origin for primary materials, including mined materials, non-secondary metal products derived from mined materials, and/or intermediate material derived from non-secondary material?

2

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
South Africa	Yes	North West Province; Limpopo Province; Mpumalanga Province

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
Zimbabwe	Yes	Midlands Province; Mashonaland West Province

Mined Countries of Origin - Iridium_Platinum-Group_Metals

CO-1 - New Question - How many countries of origin for primary materials, including mined materials, non-secondary metal products derived from mined materials, and/or intermediate material derived from non-secondary material?

2

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
South Africa	Yes	North West Province; Limpopo Province; Mpumalanga Province

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
Zimbabwe	Yes	Midlands Province; Mashonaland West Province

Mined Countries of Origin - Nickel

CO-1 - New Question - How many countries of origin for primary materials, including mined materials, non-secondary metal products derived from mined materials, and/or intermediate material derived from non-secondary material?

2

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
South Africa	Yes	North West Province; Limpopo Province; Mpumalanga Province

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
Zimbabwe	Yes	Midlands Province; Mashonaland West Province

Mined Countries of Origin - Palladium_Platinum-Group_Metals

CO-1 - New Question - How many countries of origin for primary materials, including mined materials, non-secondary metal products derived from mined materials, and/or intermediate material derived from non-secondary material?

2

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
South Africa	Yes	North West Province; Limpopo Province; Mpumalanga Province

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
Zimbabwe	Yes	Midlands Province; Mashonaland West Province

Mined Countries of Origin - Platinum

CO-1 - New Question - How many countries of origin for primary materials, including mined materials, non-secondary metal products derived from mined materials, and/or intermediate material derived from non-secondary material?

2

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
South Africa	Yes	North West Province; Limpopo Province; Mpumalanga Province

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
Zimbabwe	Yes	Midlands Province; Mashonaland West Province

Mined Countries of Origin - Rhodium_Platinum-Group_Metals

CO-1 - New Question - How many countries of origin for primary materials, including mined materials, non-secondary metal products derived from mined materials, and/or intermediate material derived from non-secondary material?

2

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
South Africa	Yes	North West Province; Limpopo Province; Mpumalanga Province

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
Zimbabwe	Yes	Midlands Province; Mashonaland West Province

Mined Countries of Origin - Ruthenium_Platinum-Group_Metals

CO-1 - New Question - How many countries of origin for primary materials, including mined materials, non-secondary metal products derived from mined materials, and/or intermediate material derived from non-secondary material?

2

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
South Africa	Yes	North West Province; Limpopo Province; Mpumalanga Province

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
Zimbabwe	Yes	Midlands Province; Mashonaland West Province

Mined Countries of Origin - Silver

CO-1 - New Question - How many countries of origin for primary materials, including mined materials, non-secondary metal products derived from mined materials, and/or intermediate material derived from non-secondary material?

1

Country of Origin of the Mined Materials	Conflict-Affected or High-Risk?	Specify: Region, State, or Province
Zimbabwe	Yes	Midlands Province; Mashonaland West Province

Intermediates and Secondary Materials - Cobalt

ISM-1 - New Question - How many supplying pinch-points in the supply chain of the facility? (Supplying pinch-points include smelters, refiners, processors)

1

Name of Smelter	Was the supplying smelter conformant to an RMI recognized assessment at the time of the transaction?	Select RMI recognized assessment program
Zimbabwe Platinum Mines (Private) Ltd [87%owned by Impala group] (CID005330)	No	

Intermediates and Secondary Materials - Copper

ISM-1 - New Question - How many supplying pinch-points in the supply chain of the facility? (Supplying pinch-points include smelters, refiners, processors)

1

Name of Smelter	Was the supplying smelter conformant to an RMI recognized assessment at the time of the transaction?	Select RMI recognized assessment program
Zimbabwe Platinum Mines (Private) Ltd [87%owned by Impala group] (CID005329)	No	

Intermediates and Secondary Materials - Gold

ISM-1 - New Question - How many supplying pinch-points in the supply chain of the facility? (Supplying pinch-points include smelters, refiners, processors)

1

Name of Smelter	Was the supplying smelter conformant to an RMI recognized assessment at the time of the transaction?	Select RMI recognized assessment program
Zimbabwe Platinum Mines (Private) Ltd [87%owned by Impala group] (CID005326)	No	

Intermediates and Secondary Materials - Iridium_Platinum-Group_Metals

ISM-1 - New Question - How many supplying pinch-points in the supply chain of the facility? (Supplying pinch-points include smelters, refiners, processors)

1

Name of Smelter	Was the supplying smelter conformant to an RMI recognized assessment at the time of the transaction?	Select RMI recognized assessment program
Zimbabwe Platinum Mines (Private) Ltd [87%owned by Impala group] (CID005324)	No	

Intermediates and Secondary Materials - Nickel

ISM-1 - New Question - How many supplying pinch-points in the supply chain of the facility? (Supplying pinch-points include smelters, refiners, processors)

1

Name of Smelter	Was the supplying smelter conformant to an RMI recognized assessment at the time of the transaction?	Select RMI recognized assessment program
Zimbabwe Platinum Mines (Private) Ltd [87%owned by Impala group] (CID005328)	No	

Intermediates and Secondary Materials - Palladium_Platinum-Group_Metals

ISM-1 - New Question - How many supplying pinch-points in the supply chain of the facility? (Supplying pinch-points include smelters, refiners, processors)

1

Name of Smelter	Was the supplying smelter conformant to an RMI recognized assessment at the time of the transaction?	Select RMI recognized assessment program
Zimbabwe Platinum Mines (Private) Ltd [87%owned by Impala group] (CID005322)	No	

Intermediates and Secondary Materials - Platinum

ISM-1 - New Question - How many supplying pinch-points in the supply chain of the facility? (Supplying pinch-points include smelters, refiners, processors)

1

Name of Smelter	Was the supplying smelter conformant to an RMI recognized assessment at the time of the transaction?	Select RMI recognized assessment program
Zimbabwe Platinum Mines (Private) Ltd [87%owned by Impala group] (CID005370)	No	

Intermediates and Secondary Materials - Rhodium_Platinum-Group_Metals

ISM-1 - New Question - How many supplying pinch-points in the supply chain of the facility? (Supplying pinch-points include smelters, refiners, processors)

1

Name of Smelter	Was the supplying smelter conformant to an RMI recognized assessment at the time of the transaction?	Select RMI recognized assessment program
Zimbabwe Platinum Mines (Private) Ltd [87%owned by Impala group] (CID005323)	No	

Intermediates and Secondary Materials - Ruthenium_Platinum-Group_Metals

ISM-1 - New Question - How many supplying pinch-points in the supply chain of the facility? (Supplying pinch-points include smelters, refiners, processors)

1

Name of Smelter	Was the supplying smelter conformant to an RMI recognized assessment at the time of the transaction?	Select RMI recognized assessment program
Zimbabwe Platinum Mines (Private) Ltd [87%owned by Impala group] (CID005325)	No	

Intermediates and Secondary Materials - Silver

ISM-1 - New Question - How many supplying pinch-points in the supply chain of the facility? (Supplying pinch-points include smelters, refiners, processors)

1

Name of Smelter	Was the supplying smelter conformant to an RMI recognized assessment at the time of the transaction?	Select RMI recognized assessment program
Zimbabwe Platinum Mines (Private) Ltd [87%owned by Impala group] (CID005327)	No	

Recycled Materials - Cobalt

SRM-1 - New Question - How many countries of origin are used to source secondary material?

0

Recycled Materials - Copper

SRM-1 - New Question - How many countries of origin are used to source secondary material?

0

Recycled Materials - Gold

SRM-1 - New Question - How many countries of origin are used to source secondary material?

0

Recycled Materials - Iridium_Platinum-Group_Metals

SRM-1 - New Question - How many countries of origin are used to source secondary material?

0

Recycled Materials - Nickel

SRM-1 - New Question - How many countries of origin are used to source secondary material?

0

Recycled Materials - Palladium_Platinum-Group_Metals

SRM-1 - New Question - How many countries of origin are used to source secondary material?

0

Recycled Materials - Platinum

SRM-1 - New Question - How many countries of origin are used to source secondary material?

0

Recycled Materials - Rhodium_Platinum-Group_Metals

SRM-1 - New Question - How many countries of origin are used to source secondary material?

0

Recycled Materials - Ruthenium_Platinum-Group_Metals

SRM-1 - New Question - How many countries of origin are used to source secondary material?

0

Recycled Materials - Silver

SRM-1 - New Question - How many countries of origin are used to source secondary material?

0

High Risk Supply Chains - Cobalt

HR-1 - Does the facilty have any high-risk supply chains?

Yes

HR-2 - How many Red-flag suppliers and Conflict-Affected and High-Risk Areas and red flag(s) identified in the supply chain?

5

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		South Africa / Limpopo Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		Zimbabwe / Zimbabwe / Midlands Province; Mashonaland West Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Centametall AG (Mimosa Mining Company (Private) Ltd) (located in Zimbabwe)(50/50 Joint Venture between Implats & Sibanye-Stillwater)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Marula Platinum (Pty) Ltd (located in South Africa) (73.2% owned by Implats)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Zimbabwe Platinum Mines (Private) Ltd (located in Zimbabwe) (87% owned by Implats) (CID005330)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

High Risk Supply Chains - Copper

HR-1 - Does the facilty have any high-risk supply chains?

Yes

HR-2 - How many Red-flag suppliers and Conflict-Affected and High-Risk Areas and red flag(s) identified in the supply chain?

9

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		South Africa / North West Province; Limpopo Province; Mpumalanga Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		Zimbabwe / Midlands Province; Mashonaland West Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Northam Platinum Ltd (located in South Africa)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Centametall AG (Mimosa Mining Company (Private) Ltd) (located in Zimbabwe) (50/50 Joint Venture between Implats & Sibanye-Stillwater)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Barplats Mines (Pty) Ltd (located in South Africa)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Marula Platinum (Pty) Ltd (located in South Africa) (73.2% owned by Implats)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Sylvania Metals (Pty) Ltd (located in South Africa)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Two Rivers Platinum (Pty) Ltd (located in South Africa) (Joint Venture between Implats & ARM (46% owned by Implats, 54% owned by ARM)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Zimbabwe Platinum Mines (Private) Ltd (located in Zimbabwe) (87% owned by Implats) (CID005329)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

High Risk Supply Chains - Gold

HR-1 - Does the facilty have any high-risk supply chains?

Yes

HR-2 - How many Red-flag suppliers and Conflict-Affected and High-Risk Areas and red flag(s) identified in the supply chain?

9

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		South Africa / North West Province; Limpopo Province; Mpumalanga Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		Zimbabwe / Midlands Province; Mashonaland West Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Northam Platinum Ltd (located in South Africa)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Centametall AG (Mimosa Mining Company (Private) Ltd) (located in Zimbabwe)(50/50 Joint Venture between Implats & Sibanye-Stillwater)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Barplats Mines (Pty) Ltd (located in South Africa)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified

Supplier	Marula Platinum (Pty) Ltd (located in South Africa) (73.2% owned by Implats)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Sylvania Metals (Pty) Ltd (located in South Africa)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Two Rivers Platinum (Pty) Ltd (located in South Africa) (Joint Venture between Implats & ARM (46% owned by Implats, 54% owned by ARM)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Zimbabwe Platinum Mines (Private) Ltd (located in Zimbabwe) (87% owned by Implats) (CID005326)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

High Risk Supply Chains - **Iridium_Platinum-Group_Metals**

HR-1 - Does the facilty have any high-risk supply chains?

Yes

HR-2 - How many Red-flag suppliers and Conflict-Affected and High-Risk Areas and red flag(s) identified in the supply chain?

9

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		South Africa / North West Province; Limpopo Province; Mpumalanga Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		Zimbabwe / Midlands Province; Mashonaland West Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Northam Platinum Ltd (located in South Africa)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Centametall AG (Mimosa Mining Company (Private) Ltd) (located in Zimbabwe)(50/50 Joint Venture between Implats & Sibanye-Stillwater)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Barplats Mines (Pty) Ltd (located in South Africa)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Marula Platinum (Pty) Ltd (located in South Africa) (73.2% owned by Implats)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified

Supplier	Sylvania Metals (Pty) Ltd (located in South Africa)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Two Rivers Platinum (Pty) Ltd (located in South Africa) (Joint Venture between Implats & ARM (46% owned by Implats, 54% owned by ARM)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Zimbabwe Platinum Mines (Private) Ltd (located in Zimbabwe) (87% owned by Implats) (CID005324)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

High Risk Supply Chains - Nickel

HR-1 - Does the facilty have any high-risk supply chains?

Yes

HR-2 - How many Red-flag suppliers and Conflict-Affected and High-Risk Areas and red flag(s) identified in the supply chain?

10

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		South Africa / North West Province; Limpopo Province; Mpumalanga Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		Zimbabwe / Midlands Province; Mashonaland West Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Northam Platinum Ltd (located in South Africa)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Centametall AG (Mimosa Mining Company (Private) Ltd) (located in Zimbabwe)(50/50 Joint Venture between Implats & Sibanye-Stillwater)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Barplats Mines (Pty) Ltd (located in South Africa)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	NiMag (Pty) Ltd (located in South Africa)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Marula Platinum (Pty) Ltd (located in South Africa) (73.2% owned by Implats)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Sylvania Metals (Pty) Ltd (located in South Africa)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Two Rivers Platinum (Pty) Ltd (located in South Africa) (Joint Venture between Implats & ARM (46% owned by Implats, 54% owned by ARM)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Zimbabwe Platinum Mines (Private) Ltd (located in Zimbabwe) (87% owned by Implats) (CID005328)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

High Risk Supply Chains - **Palladium_Platinum-Group_Metals**

HR-1 - Does the facilty have any high-risk supply chains?

Yes

HR-2 - How many Red-flag suppliers and Conflict-Affected and High-Risk Areas and red flag(s) identified in the supply chain?

9

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		South Africa / North West Province; Limpopo Province; Mpumalanga Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified

Country		Zimbabwe / Midlands Province; Mashonaland West Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Northam Platinum Ltd (located in South Africa)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Centametall AG (Mimosa Mining Company (Private) Ltd) (located in Zimbabwe)(50/50 Joint Venture between Implats & Sibanye-Stillwater)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Barplats Mines (Pty) Ltd (located in South Africa)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Marula Platinum (Pty) Ltd (located in South Africa) (73.2% owned by Implats)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Sylvania Metals (Pty) Ltd (located in South Africa)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Two Rivers Platinum (Pty) Ltd (located in South Africa) (Joint Venture between Implats & ARM (46% owned by Implats, 54% owned by ARM)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Zimbabwe Platinum Mines (Private) Ltd (located in Zimbabwe) (87% owned by Implats) (CID005322)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

High Risk Supply Chains - Platinum

HR-1 - Does the facilty have any high-risk supply chains?

Yes

HR-2 - How many Red-flag suppliers and Conflict-Affected and High-Risk Areas and red flag(s) identified in the supply chain?

9

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		South Africa / North West Province; Limpopo Province; Mpumalanga Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		Zimbabwe / Midlands Province; Mashonaland West Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified

Supplier	Northam Platinum Ltd (located in South Africa)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months
Select if Supplier or Origin Red Flag	**Supplier Name**	**Mine Country / Area Name**	**Red Flags Identified**
Supplier	Centametall AG (Mimosa Mining Company (Private) Ltd) (located in Zimbabwe)(50/50 Joint Venture between Implats & Sibanye-Stillwater)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months
Select if Supplier or Origin Red Flag	**Supplier Name**	**Mine Country / Area Name**	**Red Flags Identified**
Supplier	Barplats Mines (Pty) Ltd (located in South Africa)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months
Select if Supplier or Origin Red Flag	**Supplier Name**	**Mine Country / Area Name**	**Red Flags Identified**
Supplier	Marula Platinum (Pty) Ltd (located in South Africa) (73.2% owned by Implats)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months
Select if Supplier or Origin Red Flag	**Supplier Name**	**Mine Country / Area Name**	**Red Flags Identified**
Supplier	Sylvania Metals (Pty) Ltd (located in South Africa)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months
Select if Supplier or Origin Red Flag	**Supplier Name**	**Mine Country / Area Name**	**Red Flags Identified**

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Two Rivers Platinum (Pty) Ltd (located in South Africa) (Joint Venture between Implats & ARM (46% owned by Implats, 54% owned by ARM)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Zimbabwe Platinum Mines (Private) Ltd (located in Zimbabwe) (87% owned by Implats) (CID005370)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

High Risk Supply Chains - **Rhodium_Platinum-Group_Metals**

HR-1 - Does the facilty have any high-risk supply chains?

Yes

HR-2 - How many Red-flag suppliers and Conflict-Affected and High-Risk Areas and red flag(s) identified in the supply chain?

9

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		South Africa / North West Province; Limpopo Province; Mpumalanga Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		Zimbabwe / Midlands Province; Mashonaland West Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Northam Platinum Ltd (located in South Africa)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Centametall AG (Mimosa Mining Company (Private) Ltd) (located in Zimbabwe)(50/50 Joint Venture between Implats & Sibanye-Stillwater)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Barplats Mines (Pty) Ltd (located in South Africa)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Marula Platinum (Pty) Ltd (located in South Africa) (73.2% owned by Implats)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Sylvania Metals (Pty) Ltd (located in South Africa)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Two Rivers Platinum (Pty) Ltd (located in South Africa) (Joint Venture between Implats & ARM (46% owned by Implats, 54% owned by ARM)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified

Supplier	Zimbabwe Platinum Mines (Private) Ltd (located in Zimbabwe) (87% owned by Implats) (CID005323)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

High Risk Supply Chains - Ruthenium_Platinum-Group_Metals

HR-1 - Does the facilty have any high-risk supply chains?

Yes

HR-2 - How many Red-flag suppliers and Conflict-Affected and High-Risk Areas and red flag(s) identified in the supply chain?

9

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		South Africa / North West Province; Limpopo Province; Mpumalanga Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		Zimbabwe / Midlands Province; Mashonaland West Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Northam Platinum Ltd (located in South Africa)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Centametall AG (Mimosa Mining Company (Private) Ltd) (located in Zimbabwe)(50/50 Joint Venture between Implats & Sibanye-Stillwater)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Barplats Mines (Pty) Ltd (located in South Africa)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Marula Platinum (Pty) Ltd (located in South Africa) (73.2% owned by Implats)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Sylvania Metals (Pty) Ltd (located in South Africa)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Two Rivers Platinum (Pty) Ltd (located in South Africa) (Joint Venture between Implats & ARM (46% owned by Implats, 54% owned by ARM)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Zimbabwe Platinum Mines (Private) Ltd (located in Zimbabwe) (87% owned by Implats) (CID005325)		The company's suppliers' or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

High Risk Supply Chains - Silver

HR-1 - Does the facilty have any high-risk supply chains?

Yes

HR-2 - How many Red-flag suppliers and Conflict-Affected and High-Risk Areas and red flag(s) identified in the supply chain?

4

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		South Africa (Country of transportation) / North West Province; Limpopo Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Country		Zimbabwe / Midlands Province; Mashonaland West Province	The minerals originate from or have been transported via a conflict-affected or high-risk area

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Centametall AG (Mimosa Mining Company (Private) Ltd) (located in Zimbabwe) (50/50 Joint Venture between Implats & Sibanye-Stillwater)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Select if Supplier or Origin Red Flag	Supplier Name	Mine Country / Area Name	Red Flags Identified
Supplier	Zimbabwe Platinum Mines (Private) Ltd (located in Zimbabwe) (87% owned by Implats) (CID005327)		The company’s suppliers’ or other known upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months

Crude Refiners / Treatment Units - Cobalt

TU-1 - COBALT / GOLD / PRECIOUS METALS ONLY: How many Crude Refiners / Aggregators / Treatment Units have been assessed by the facility?

0

Crude Refiners / Treatment Units - **Gold**

TU-1 - COBALT / GOLD / PRECIOUS METALS ONLY: How many Crude Refiners / Aggregators / Treatment Units have been assessed by the facility?

0

Crude Refiners / Treatment Units - **Palladium_Platinum-Group_Metals**

TU-1 - COBALT / GOLD / PRECIOUS METALS ONLY: How many Crude Refiners / Aggregators / Treatment Units have been assessed by the facility?

0

Crude Refiners / Treatment Units - **Silver**

TU-1 - COBALT / GOLD / PRECIOUS METALS ONLY: How many Crude Refiners / Aggregators / Treatment Units have been assessed by the facility?

0

ASM Sources - All Minerals in Scope

AM-1 - New Question - Has the facility determined if it sources minerals from ASM or not?

No

AM-1a - New Question - If yes, does the facility source from ASM?

AM-2 - How many ASM suppliers per country?

Upstream Assurance Mechanisms

UP-1 - Is the facility engaged in any upstream mechanisms?

No

UP-1a - Please list all upstream mechanisms in which the company is engaged or participates or provides other forms of support.

The company is not engaged in upstream mechanisms.

UP-1b - Please list all upstream mechanisms in which the company is an active member (please provide proof such as a link to membership page).

The company is not engaged in upstream mechanisms.

UP-1c - Please list all upstream mechanisms from which the company has received shipments assured by that mechanism during the assessment period.

The company's suppliers are not engaged in upstream mechanisms.

UP-2 - Is due diligence conducted using an upstream assurance mechanism for ALL materials sourced from CAHRAs?

No

UP-2a - Have all mechanisms been independently assessed and found aligned with OECD Guidance?

No

UP-2b - OECD Alignment Comments

not applicable

UP-2c - Are all upstream assurance mechanisms recognized by RMI?

No

UP-2d - Comments for RMI Recognized assurance mechanisms

not applicable

UP-2e - If not RMI recognized, have you provided proof that the upstream assurance mechanism is OECD aligned?

No

UP-2f - Please enter additional comments here. Note: if any mechanisms have been recognized by the EU or LME, provide link to website as proofpoint.

not applicable

Management Systems

Step 1: Supply Chain Policy and Internal Management Structure

PIMS-1 - Does the facility have a Supply Chain Policy that meets the requirements of the standard?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager, who confirmed that the company has a Supply Chain Policy. Data point 2: The auditor reviewed the supply chain policy, called POLICY FOR RESPONSIBLE SOURCING OF METALS - 2024 (herein referred to as the Supply Chain Policy or Policy) and confirmed that it meets the requirements of the standard: a) the Policy is documented with an effective date (2024); b) the Policy includes the standards against which the company will make assessments of itself and its suppliers' activities, consistent with those in Annex II model supply chain policy of the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (OECD Due Diligence Guidance), including timescales for disengagement or progressive improvement through mitigation; c) the Policy includes a clear and coherent description of the management process for identifying and managing risks, and a commitment to the due diligence steps relevant to its supply chain and operations aligned with the 5-step framework of the OECD Due Diligence Guidance and RMI RMAP Standards; d) the Policy covers all minerals and metals. Data point 3: The auditor reviewed the company's Responsible Sourcing Procedure, entitled "RESPONSIBLE SOURCING OF METALS WORK PROCEDURE" (IRS-WP-003, rev. 11) which states that "The policy is reviewed annually and updated as required" and "is communicated to Counterparties supplying PGM and BM containing material whenever a new revision becomes available." In addition, the Procedure outlines roles, responsibilities, and protocols to ensure that the Policy is consistently implemented and reflected in the company's management systems. Data point 4: The auditor interviewed the Responsible Sourcing Manager who confirmed that the Policy is reviewed on an annual basis and communicated to suppliers whenever a new revision becomes available. The interviewee also explained that the Policy was currently under review, to reflect updates introduced in the latest version of the London Platinum & Palladium Market (LPPM) Responsible PGM Guidance. Data point 5: The auditor verified that the Policy is understood by management including all members of the Responsible Sourcing Committee (RSC), which includes top management from the Rustenburg Smelter, the Base Metals Refinery (BMR), the Platinum Metals Refinery (PMR), Impala Refining Services (IRS), and the Impala Group. Specifically, the RSC includes: the Group Executive for Refining & Marketing / Compliance Officer, the IRS Executive, the IRS Contracts Manager, the Group Head of Sustainable Development, the Head of Sales, the IRS Accounting Manager, the Base Metals Sales Manager, the Operations Manager at Rustenburg Smelter, and the Responsible Sourcing Manager. All interviewees demonstrated an in-depth understanding of the Policy and its implications for the company. Data point 6: The auditor conducted interviews with relevant staff who are tasked with implementing the Policy at Rustenburg Smelter, such as the Smelter Manager, the Protection Services Manager, and the Chief Metallurgist, confirming a good understanding of the Policy implementation requirements for their department. Data point 7: The Supply Chain Policy is publicly available at the following link: https://www.implats.co.za/pdf/sustainable-key-development-documents/responsible-sourcing-of-metals.pdf Data point 8: The auditor reviewed evidence that the 2024 version of the Policy has been communicated to suppliers.

PIMS-1a - New Question - GOLD ONLY: Does the Supply Chain Policy include a clear and coherent description of the management process for identifying and managing risks related to financing of terrorism?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

PIMS-1b - New Question - COBALT ONLY: Does the Supply Chain Policy include a clear and coherent description of the management process for identifying and managing risks related to Occupational health and safety conditions that are not adequate to maintain the miners' , direct and indirect employee's physical and mental health?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

PIMS-2 - Has the facility appointed a competent, knowledgeable, and experienced senior manager to oversee the implementation of the due diligence?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS, IRS-WP-003 v11) which describes the roles and responsibilities for overseeing and implementing due diligence. The Responsible Sourcing Committee (RSC) was established in October 2020 to oversee the responsible sourcing of metals. In addition, the Group Executive: Refining and Marketing, who is a member of the Implats Executive Committee (Implats EXCO), has been appointed as the Compliance Officer: Responsible Sourcing (Compliance Officer). The duties of the Compliance Officer are to: Review and assess the adequacy of the mineral supply chain due diligence; Request additional documentation or information from Counterparties where necessary; Ensure that appropriate measures are executed in the case of high-risk mineral supply chains or transactions; Training of employees with respect to the mineral supply chain; Prepare and update the applicable Responsible Sourcing documentation; Provide the necessary information to Senior Management for the execution of their duties; Prepare and submit the annual Compliance Report to the LPPM and RMI. Data point 2: The auditor reviewed the Appointment Letter submitted in February 2021 by the Group HR to the Group Executive: Refining and Marketing, outlining his responsibilities as Compliance Officer and confirming that the facility has provided authority to staff at a senior level to oversee due diligence. Data point 3: The auditor interviewed the Group Executive: Refining and Marketing / Compliance Officer, who described his role in overseeing the implementation of due diligence, confirming that he has the competence, knowledge, and experience necessary to uphold such responsibilities. Data point 4: Interviews with members of the Responsible Sourcing Committee confirm that the Group Executive: Refining and Marketing / Compliance Officer is the senior manager in charge of making decisions for the implementation of due diligence, including ensuring resource allocation, and regularly reviewing the effectiveness of the management system. Data point 5: The auditor reviewed the agenda and meeting minutes of the RSC, confirming that the facility maintain records on how senior management has incorporated risks and assessments into company decisions. Data point 6: Interactions observed on site confirm that the appointed senior representative is the same in documents and in practice; and senior representatives implement their assigned responsibilities as per Procedure.

PIMS-3 - Has the facility assigned competent personnel and allocated sufficient resources at all relevant levels to effectively implement, integrate, and monitor the due diligence management system within daily operations?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS, IRS-WP-003 v.11) which describes the roles and responsibilities for the implementation of each part of the due diligence management process, including the roles and responsibilities of each member of the Responsible Sourcing Committee (RSC). Data point 2: The auditor interviewed all members of the RSC, who were able to describe their roles and responsibilities in the implementation of due diligence into their departments. Data point 3: The auditor reviewed the Delegation of Roles submitted by the Group Executive: Refining and Marketings to the Responsible Sourcing Manager in November 2024, confirming that the facility assigned a dedicated, full-time resource to effectively implement, integrate, and monitor the due diligence management system within daily operations. Data point 4: The auditor interviewed the Responsible Sourcing Manager, who described her role in coordinating the implementation of the due diligence management system within daily operations. Data point 5: The auditor reviewed the meeting minutes of the quarterly RSC meetings, which include regular trainings on due diligence. The auditor also reviewed the due diligence training resources rolled out to employees and workers at the Plants, ensuring that responsible employees have sufficient knowledge and experience of due diligence through training, including as part of new hire and refresher programs, on the due diligence management system. Data point 6: The auditor interviewed the Group Executive: Refining and Marketing / Compliance Officer, who is in charge of budgeting for due diligence, and was able to explain how due diligence resources (such as the new full time Responsible Sourcing Manager and the on-the-ground assessments) are budgeted for as part of Sales, Marketing, and Operations, ensuring that adequate resources and staff are allocated for due diligence operation and monitoring. Data point 7: During the site walkthrough, the auditor observed that relevant personnel, such as security staff and weighbridge / material receipt operators, were aware of their responsibilities for the implementation of due diligence. Data point 8: Interactions observed on site confirm that senior representatives implement their assigned responsibilities as per Procedure.

PIMS-4 - New Question - Has the facility ensured internal accountability with respect to the implementation of the supply chain due diligence process?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Due Diligence Summary Reports compiled by the Responsible Sourcing Manager for each supplier of Rustenburg Smelter, which demonstrate that the facility has a system in place to report findings on actual and/or potential risks identified in the supply chain to the appointed senior management. Data point 2: The auditor reviewed the Appointment Letter submitted in February 2021 by the Group HR to the Group Executive: Refining and Marketing, outlining his responsibilities as Compliance Officer and confirming that the facility has put in place accountability for senior management expected to oversee due diligence. Data point 3: The auditor interviewed the Group Executive: Refining and Marketing / Compliance Officer, who confirmed he is accountable with respect to the implementation of the supply chain due diligence process.

PIMS-5 - Is there training, including initial sessions for new hires and periodic refresher courses at set intervals, to ensure relevant employees understand the due diligence management system and that training records are kept up to date?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager, who explained the responsible sourcing training resources developed for new hires as part of onboarding as well as refresher trainings, for all relevant personnel at Rustenburg Smelter, the BMR and PMR. Data point 2: The auditor reviewed the training resources, which include posters affixed in break rooms and relevant departments. The auditor also reviewed examples of quizzes taken by personnel at the end of the training and signed training attendance sheets, demonstrating that responsible employees have sufficient knowledge and experience of due diligence through training. Data point 3: The auditor interviewed members of the Responsible Sourcing Committee (RSC) who explained that they also receive regular training, on a quarterly basis, during each RSC meeting.

PIMS-6 - New Question - Is there a communication process to ensure that critical information reaches relevant employees?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager, who explained that critical information, such as the Supply Chain Policy, is communicated to relevant employees by email every time it is updated; the Policy and Procedure are also available within the company's policies and procedures database; the Policy is communicated to suppliers, including through agreements. Data point 2: The auditor reviewed the meeting notes of the Responsible Sourcing Committee, which meets quarterly, confirming that relevant information on management processes and risks (for example, the results of red flags review, desk-based due diligence, and on-the-ground assessments) reaches relevant departments. Data point 3: During the site walkthrough, the auditor interviewed relevant personnel such as security staff and weighbridge operators, who confirmed their reporting lines and how they would communicate critical information to relevant management.

PIMS-7 - Does the Facility: a) Establish a procedure for the management review process that ensures regular evaluation of the management system's effectiveness and performance to meet the requirements of the Responsible Minerals Assurance Process (RMAP) standard, including: a.1) The scope of evaluation, a.2) The methodology applied, and a.3) Predetermined review intervals; and b) Consistently implement this procedure, with documented evidence of reviews conducted as planned and actions taken to address any findings?

Auditor Conclusion - Conform with observation

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS, IRS-WP-003 v.11), which establishes the regular management review process undertaken by the facility to evaluate the management system's effectiveness and performance to meet the requirements of the Responsible Minerals Assurance Process (RMAP) standard. This includes: the predetermined review intervals, which are on a quarterly basis, using KPIs as a tool to track performance and identify areas for refinement, and on an annual basis, integrating insights from the RMI RMAP and LPPM audits, as well as ad hoc should any substantial incidents arise outside of the scheduled review timeframe that would prompt an additional review; the methodology, which incorporates, as described in the Procedure, "insights from grievance mechanisms, Key KPIs, Know Your Counterparty (KYC) questionnaires, on-the-ground (OTG) assessments, and event-based triggers - including newly identified high-risk Counterparties, adverse impacts, significant supply chain changes, and updates to responsible sourcing standards, requirements, or regulations;" the scope of evaluation as outlined by the KPIs, which includes policy review, management system review, the grievance mechanism, KYC, red flags review, enhanced due diligence, reporting, and training. Data point 2: The auditor reviewed the KPIs tracking file, as well as the meeting minutes of the quarterly meetings held by the Responsible Sourcing Committee (RSC), which demonstrate that the facility consistently implements the Responsible Sourcing Procedure, with documented evidence of reviews as planned. The auditor confirms that the KPIs tracking file also includes targets, status, and planned actions to address any findings. Data point 3: The auditor reviewed a number of department-specific procedures, such as those relevant for the Protection Services, Operations, and Metal Accounting, and confirms that all such procedures include a system for management review. The auditor observed that KPIs focused on monitoring process output, and advised the auditee to consider enriching them with KPIs focusing on monitoring impact (e.g. % of trainees that have understood the training material based on quiz results, as opposed to % of employees who received the training), as well as with KPIs related to potential steps of the due diligence procedure that may be triggered in the future (e.g. risk management plans implementation tracking, should risk management plans be necessary in the future).

PIMS-7a - Please provide: a) Examples of how management review results have been integrated into the system; b) Any other continual improvement activities undertaken since the last management review.

Auditor Conclusion - Data point 1: The auditor reviewed the completed CAP document pertaining to the previous audit, and confirmed that the facility undertook continual improvement activities including but not limited to: updating the Whistleblowing Policy to ensure it explicitly covers the risks outlined in Annex II of the OECD Due Diligence Guidance; aligning with the Forensic Audit team on the protocol to share and investigate potential supply chain grievances received through the grievance mechanism; rolling out training to all relevant personnel; integrating Key Performance Indicator (KYC) as part of the regular review of the effectiveness of the due diligence management system.

Step 1: System of Controls and Transparency

SCT-1 - Are there systems of internal material control in place and appropriate to the nature, scale and operational context of the facility?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the facility's internal material control system as described in documented procedures, including: the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS, IRS-WP-003 v.11), weighbridge process flows ("Weighbridge Functional Specifications v. 1"), Protection Services department procedures on the movement of materials from suppliers to Rustenburg Smelter and from the Smleter to the BMR and PMR, the "Metal Accounting Procedures," and sampling procedures ("Auger sampling SWP," "Drying of samples SWP, "Preparing a sample using a rig and splitter SWP," "Preparing Zimplats samples using swing mill and splitter SWP") which describe the facility's system to physically receive the material; to collect and retain information on material origin, transport, transit, form, type, quantity/weight, and physical description; to collect and retain information on the suppliers; and to maintain inventory and transaction documentation. Such procedures are described in more details in the following sections as relevant. Data point 2: The auditor interviewed relevant management and personnel, including Rustenburg Smelter Plant Manager, Operations Manager, Senior Metallurgist, Protection Services Manager, security staff, and weighbridge operators, who described how such procedures are implemented as part of their day-to-day tasks. Data point 3: During the site walkthrough, the auditor observed key processes such as security check at access control, material receipt, and sampling preparation, as described in the procedures. In conclusion, based on document review, observations, and interviews, the auditor confirms that the facility has systems of internal material control in place that are appropriate to the nature, scale and operational context of the facility. During the site walk-through at the Rustenburg Laboratory, the auditor observed one specific system for sampling identification at Rustenburg Laboratory with which not all staff was familiar. Acknowledging that the supervisor could demonstrate full knowledge of the system, although the gap does not amount to a finding in the auditor’s professional judgement, the auditor recommended the auditee to ensure that all workers who may come across prepped samples at Rustenburg Lab are familiar with the process to identify and differentiate samples.

SCT-1a - Does the facility ensure that all received materials are recorded with relevant details, including the date of receipt, type, quantity (volume or weight), and source, validated through inspection and supplier documentation?

Auditor Conclusion - Conform

Data Points

Data point 1: During the site walkthrough, the auditor observed that the company has internal material control systems in place to ensure that all material received from third party suppliers is validated through inspection and supplier documentation to ensure that all received materials are recorded with relevant details including the date of receipt, type, quantity (weight), and source. The system comprises a series of steps aimed at ensuring material control from a physical, quality, and security perspective. Key steps include: 1) When incoming material arrives at the Smelter facility via truck, security staff reviews the drivers' documentation (such as the health and safety induction card and driving license, as well as vehicle access permits, delivery notes, and import / export documentation when relevant) and inspects the truck to ensure seals have not been tampered with; 2) the vehicle and incoming material is further assessed by the staff working at the weighbridge, which ensures that the weight of incoming material is consistent with the expected delivery; 3) all incoming material is unloaded under surveillance, assigned a unique lot number, and sampled before being fed into production. This system does not apply to material sourced from Impala's own mine, co-located at the same site as the Smelter in Rustenburg, and from which material is transported via pipes. Data point 2: During the site walk through, the auditor conducted interviews with management and employees including: the Rustenburg Smelter Operations Manager: Toll Business, the Protection Services Manager, two security staff members working at access control, a weighbridge operator, the supervisor of the on-site sampling lab, head of departments at Rustenburg Laboratory, the Processing Information Manager, and the Senior Metallurgical Engineer. Interviews confirmed the material controls observed in Data point 1. Specifically, security staff explained the approach to verifying, each times a new inbound arrives, that all seals are intact, the identity of the driver, as well as its vehicle registration, and transport documentation; weighbridge operators described the approach to reviewing and digitally recording the date, weight and source of incoming material, to reviewing relevant documentation such as waybills and delivery notes, and to checking for potential discrepancies in the weight of the material received (i.e. weight surpassing 1% margin of error), and finally to issuing truck sample control tickets, weighbridge tickets, and unique batch numbers in order to proceed with the sampling and offloading of the material. All interviewees demonstrated a good understanding of the measures required in case of any discrepancies, such as broken seals, missing documents or weight deviations, which must be reported to the supervisors and head of security and lead to the quarantining of the shipment. Finally, interviewees working at the on-site sampling lab described the approach to collecting samples; and interviewees at the Rustenburg Lab illustrated the work undertaken to confirm the material quality and composition, and how such work is captured digitally through the Laboratory Information Management System or LIMS. Data Point 3: The auditor reviewed the Procedure (RESPONSIBLE SOURCING OF METALS v.11) which describes the material control system as follows: "All material received by Impala is clearly marked with a lot number assigned by the supplier. Each lot is accompanied by the relevant despatch documentation, which contains detail of the supplier, transport company, lot reference number and the weight of the lot as determined at the supplier's premises. Despatch documentation is kept for a period of five years. Each lot is weighed at Impala's premises and the Impala weight is compared to the supplier weight. If the variance between the Impala and supplier weight differs by more than 1%, the system will notify the weighbridge operator to re-weigh the truck on the second Impala weighbridge. If the variance between the first and second Impala weighbridges is less than 1%, then the weight of the first Impala weighbridge governs for contractual purposes (accounting weight). If the variance between the second weighbridge and supplier weights differs by less than 1%, then the weight of the second Impala weighbridge governs. The accounting weight is used for the purpose of calculating the contractual metal content. All data pertaining to material received from suppliers are captured onto the IRS SAP system. Each supplier has a unique contract code. Each lot is entered on the Impala SAP system upon arrival under the applicable contract code. The Impala weights are electronically imported into the SAP system via a weighbridge interface. The client weights are captured manually for the purpose of record keeping and comparison. Lots are combined on the system to make up a batch as determined by each agreement. Each lot is sampled for the purpose of moisture determination and analysis. The individual dry lot samples are combined to create a composite batch sample which is also referred to as the accounting sample. Each batch sample is split into four samples for analysis by Impala, the supplier and independent umpire where applicable. The fourth sample is kept as a spare. Each batch sample is analysed by Impala and, in most cases, the supplier as well. Analytical results are simultaneously exchanged and compared. In the case where the parties' assays differ by more than a contractually allowed variance (splitting limit) the sample is sent to an independent umpire laboratory for analysis. Final assay results are settled as determined by each agreement. Assay comparisons are reviewed by the Contracts Manager: IRS and presented at the quarterly Group Metal Accounting Forum (GMAF), which is attended by the CFO, General Managers and Metal Accounting Managers from the different Impala operation." Data point 4: Interviews with the Protection Services Manager at Rustenburg explained the company has a robust security system for monitoring and securing material inflows, tailored to mitigate risks associated with high-value goods. Vehicles transporting material are managed with strict procedures, including police or security agency escorts from some higher value suppliers to Rustenburg and from Rustenburg to the BMR. Trucks are monitored 24/7 both through GPS and local dispatch units as described in work procedures including PSR-WP-RISK0007, PSR-WP-RISK004, PSR-STD-MIS017. Data point 5: The review of 650 sample transactions confirmed that the date, weight, and material composition (including metal content and moisture) are calculated and recorded for incoming transactions. In conclusion, based on document review, observations, and interviews, the auditor confirms that the facility ensures that all received materials are recorded with relevant details, including the date of receipt, type, quantity (weight), and source, validated through inspection and supplier documentation.

SCT-1b - New Question - For intermediate materials received from supplying processors, and/or non-secondary products unused for their primary purpose, does the facility collect and retain available information on description of materials including composition, physical form and production date (if available)?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained that, during the assessment period, the facility received intermediate material in the form of converter matte from one supplier located in Zimbabwe. Data point 2: The review of 650 sample transactions confirmed that intermediate material was received by the facility from one supplier as described during the interviews. The transaction review also confirmed that the date, weight, and material composition (including metal content and moisture) of converter matte is calculated and recorded for incoming transactions in parallel to the process applied to primary material. Data point 3: During the site walkthrough the auditor observed that converter matte, being a higher value material compared to mine concentrate, is stored and sampled in a separate, dedicated area. Data point 4: During the site walkthrough, the auditor interviewed staff in charge of receiving converter matte and collecting samples at Rustenburg Smelter, as well as staff in charge of sampling at Rustenburg Lab. Interviewees were able to confirm the process in place to collect and retain available information on the description of materials including its composition. In conclusion, based on document review, observations, and interviews, the auditor confirms that, for intermediate materials received from supplying processors, the facility collects and retains available information on description of materials including composition and physical form.

SCT-1c - New Question - For materials received from downstream companies, does the facility collect and retain available information on description of materials including composition, physical form and production date (if available)?

Auditor Conclusion - Not applicable

Data Points

Not applicable. Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained that, during the assessment period, the facility did not receive material from downstream companies. Data point 2: The auditor reviewed all documentation provided by the auditee as part of the due diligence management system, including 650 sampled transactions, and confirms that, during the assessment period, the facility did not receive material from downstream companies. Data point 3: During the site walkthrough, the auditor did not observe material other than concentrate or converter matte which could have been sourced from downstream companies.

SCT-1d - New Question - For legacy receipts, does the Facility have sufficient documentation to describe the type of mineral or material and demonstrate that the covered minerals were received and entered into inventory by the Facility on a verifiable date prior to the date specified in applicable standard?

Auditor Conclusion - Not applicable

Data Points

Not applicable. Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained that the facility does not have legacy receipts. Data point 2: The auditor reviewed all documentation provided by the auditee as part of the due diligence management system, including 650 sampled transactions, and confirms that, during the assessment period, the facility did not have legacy receipts. Data point 3: During the site walkthrough, the auditor did not observe legacy receipts.

SCT-1e - New Question - For assay samples, does the facility have a description of the type of samples and sufficient documentation on the quantity of covered mineral received and a verification that this quantity is less than 0.03% of the total receipts from the same supplier over the same period.

Auditor Conclusion - Not applicable

Data Points

Not applicable. Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained that, during the assessment period, the facility did not receive assay samples. Data point 2: The auditor reviewed all documentation provided by the auditee as part of the due diligence management system, including 650 sampled transactions, and confirms that, during the assessment period, the facility did not receive assay samples. Data point 3: During the site walkthrough, the auditor did not observe assay samples.

SCT-2 - GOLD AND PRECIOUS METALS ONLY: Does the facility use reasonable and good faith efforts and steps proportional to risk, to determine whether the material of covered mineral is primary, secondary, or grandfathered/legacy stocks? (OECD)

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained that, during the assessment period, the facility only sourced primary material. Data point 2: The auditor reviewed all documentation provided by the auditee as part of the due diligence management system, including 650 sampled transactions, and confirms that, during the assessment period, the facility only sourced primary material. Data point 3: During the site walkthrough, the auditor observed that the facility received primary material in the form of concentrate (and, from one supplier, converter matte), which by its very nature is clearly identifiable as mined and not secondary, nor is the material grandfathered/legacy stock. In conclusion, based on document review, observations, and interviews, the auditor confirms that, for intermediate materials received from supplying processors, the facility uses reasonable and good faith efforts and steps proportional to risk, to determine that the material received is primary material.

SCT-3 - GOLD AND PRECIOUS METALS ONLY: Does the internal material control system ensure additional details are recorded for each received material, including: a) Form b) Physical description c) Assay d) A unique internal reference number

Auditor Conclusion - Conform

Data Points

Data Point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS, IRS-WP-003 v.11) which describes that all received material is accompanied by dispatch documentation, including supplier details, lot reference, transport details, weight, and physical description. Data Point 2: During the site walkthrough, the auditor observed the sampling mechanism, the sampling preparation process, and samples tested at Rustenburg Laboratory, with results entered into the LIMS system. Data Point 3: Interviews with the Responsible Sourcing Manager, IRS Contracts Manager, Rustenburg Operations Manager, and personnel working at the weighbridge confirmed that every shipment is allocated a unique identification number within the SAP system, ensuring traceability. Data Point 4: Transaction review of 650 sampled transactions showed consistent documentation of form (concentrate, converter matte), weight, assay results, and reference numbers. In conclusion, based on document review, observations, and interviews, the auditor confirms that the internal material control system ensure relevant details are recorded for each received material, including form, physical description, assay, and a unique internal reference number.

SCT-4 - GOLD AND PRECIOUS METALS ONLY: Does the facility record and mark all outputs with identifiable information (e.g. by imprinting on products or affixing to packaging in a way that its tampering or removal will be evident) with the following information: a) Name and / or stamp / logo of the refiner b) Year of refining / production c) A unique reference allocated to each output.

Auditor Conclusion - Conform

Data Points

Data Point 1: The auditor interviewed members of the management team including the Responsible Sourcing Manager, IRS Contracts Manager, Rustenburg Operations Manager, and the Senior Metallurgical Engineer, who confirmed that the output of material processed at Rustenburg Smelter is converter matte, all of which is shipped to the BMR for further refining. Output is packaged into batches and allocated batch numbers, which are recorded in the metals accounting system. Data point 2: During the site walkthrough, the auditor observed the area of the facility where output is packaged into batches, and observed a truck loaded with batches ready to be shipped to the BMR. Batches were packaged in a way that would prevent tampering, through seals inspected by security staff. The auditor observed that outputs are marked and traceable through batch coding and delivery documentation. Data point 3: The auditor reviewed BMR matte receipts, confirming that the year of production and batch reference numbers are recorded. In conclusion, based on document review, observations, and interviews, the auditor confirms that the facility records and marks all outputs with identifiable information on packaging in a way that its tampering or removal will be evident, with the unique reference allocated to each output.

SCT-5 - GOLD AND PRECIOUS METALS ONLY: Is there a process to inspect shipments for conformity to the information provided by the supplier on the type of material, weight, and quality? (OECD)

Auditor Conclusion - Conform

Data Points

Data Point 1: During the site walkthrough, the auditor observed the weighbridge and material reception area. Incoming shipments from third-party suppliers are subject to a multi-step inspection process, as described in SCT-1a. The process includes a verification by security staff of transport documentation (delivery notes, waybills, import/export documents where applicable), as well as an inspection of the vehicle and seals to confirm they have not been tampered with. Data Point 2: The auditor interviewed the weighbridge operator who explained the process of performing a weight check of incoming trucks. Each shipment is weighed and recorded electronically in the SAP system, with the measured weight compared against the supplier's dispatch documentation. If the variance between the supplier and Impala weights exceeds 1%, the system automatically flags the discrepancy, requiring re-weighing on a second weighbridge. The verified weight is then used for contractual and reconciliation purposes. Data Point 3: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS, IRS-WP-003 v.11) and supporting weighbridge process flows ("Weighbridge Functional Specifications v.1"), which clearly describe the process for validating shipment conformity. These procedures outline how discrepancies are escalated, and that shipments with unresolved discrepancies are quarantined until resolved. Data Point 4: Interviews with the Rustenburg Smelter Operations Manager, weighbridge operator, and Protection Services Manager, and security staff confirmed their understanding of the conformity inspection process. Security and weighbridge staff explained the process of verifying seal integrity, re-weighing trucks when flagged, and generating weighbridge tickets, sample control tickets, and unique batch numbers. Staff consistently demonstrated awareness of escalation measures in case of discrepancies, including broken seals, missing documents, or weight deviations, which trigger reporting to supervisors and head of security. During the interview with the Admin Supervisor, she explained the full document chain (waybill, weighbridge control ticket, sample control ticket, final weighbridge ticket signed by driver/operator). Data point 5: Transaction review of 650 sampled transactions confirmed that the type, weight, and quality of received material are consistently captured and validated against supplier documentation. Data point 6: The auditor reviewed Protection Services Procedures including the "Receiving of third-party material procedure (IRG_GEN_STD_ROTMP01), which describes the process for investigating incoming vehicles and their supporting documentation; as well as evidence of training on such procedure. In conclusion, based on document review, observations, and interviews, the auditor confirms that the facility has a robust process in place to inspect incoming shipments for conformity to supplier information, covering type, weight, and quality, in line with Standard requirements.

SCT-6 - GOLD AND PRECIOUS METALS ONLY: Is there a process to verify the physical security practices used by the immediate supplier to confirm that shipments have not been tampered with, unsealed, or opened? (OECD)

Auditor Conclusion - Conform

Data Points

Data Point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS, IRS-WP-003 v.11), which describes requirements for suppliers to seal trucks, apply tamper-proof tarpaulins, and provide escort services for high-value shipments. Data Point 2: During the site walkthrough, the auditor interviewed security staff at the access control point who described the process for inspecting truck seals and vehicle integrity. Trucks with broken or missing seals are automatically quarantined. Data Point 3: The auditor interviewed the Protection Services Managers who confirmed that GPS tracking and 24/7 monitoring of trucks is standard practice. Data point 4: During the site walkthrough, the auditor observed the collection point where seals are discarded, following the offloading of the trucks. Data point 5: The auditor reviewed Protection Services Procedures including the "Receiving of third-party material procedure (IRG_GEN_STD_ROTMP01), which describes the process for investigating incoming vehicles and their supporting documentation; as well as evidence of training on such procedure. In conclusion, based on document review, observations, and interviews, the auditor confirms that the facility has a process in place to verify the physical security practices used by the immediate supplier to confirm that shipments have not been tampered with, unsealed, or opened.

SCT-7 - GOLD AND PRECIOUS METALS ONLY: Does the facility adopt tamper proof physical security measures as below: a) coordinate and support physical security practices used by other upstream companies; b) promptly report any indications of tampering with shipments; c) unseal and open shipments only by authorized personnel.

Auditor Conclusion - Conform

Data Points

Data Point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS, IRS-WP-003 v.11) as well as Protection Services procedures which require coordination with upstream suppliers for transport escorts, seal usage, and transport documentation. Data Point 2: Interviews with security staff, the Protection Services Manager, and Operations Manager confirmed that only authorized personnel is allowed to unseal and open shipments, and that any indication of tampering is immediately reported to supervisors and Protection Services, triggering escalation. In conclusion, based on document review and interviews, the auditor confirms that the facility adopts tamper proof physical security measures as appropriate.

SCT-8 - GOLD AND PRECIOUS METALS ONLY: Is there a process to report any inconsistency, with no further action taken until the inconsistency is resolved? (OECD)

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the procedure Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS, IRS-WP-003 v.11) which requires that inconsistencies (e.g., broken seals, missing paperwork, weight deviations above the allowed threshold) be reported immediately ("Deliveries which are in any way questionable e.g. missing or broken seals, seal numbers not matching shipping documentation, damaged bags or tarpaulins, material of different colour or consistency on same truck, shall be examined and any findings shall be reported to the Operations Manager: Toll Smelt.") Data point 2: Interviews with security and weighbridge staff confirmed their understanding that, should inconsistencies be identified, these must be reported to senior management, with no further action taken until the inconsistency is resolved. Data point 3: Auditor observed the digital system alerts at the weighbridge, where deviations trigger immediate re-weighing and escalation. In conclusion, based on document review, observation, and interviews, the auditor confirms that the facility has a process to report any inconsistency, with no further action taken until the inconsistency is resolved.

SCT-9 - GOLD AND PRECIOUS METALS ONLY: Is there a process to physically segregate and secure any shipments with unresolved consistencies? (OECD)

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the procedure Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS, IRS-WP-003 v.11) which describes that "Deliveries which are in any way questionable e.g. missing or broken seals, seal numbers not matching shipping documentation, damaged bags or tarpaulins, material of different colour or consistency on same truck, shall be examined (...). Such material shall be physically segregated and secured until all inconsistencies are resolved." Data point 2: Interviews with security and weighbridge staff confirmed their understanding that, should inconsistencies be identified, shipments are halted and quarantined until the investigation is complete, and the inconsistency is resolved. Data point 3: During the site walkthrough, the auditor observed the quarantine area where compromised shipments are stored until inconsistencies are resolved. Data point 4: During interviews with management and staff, interviewees explained that no inconsistencies were identified during the assessment period, requiring the quarantining of the material. In conclusion, based on document review, observation, and interviews, the auditor confirms that the facility has a process to report any inconsistency, with no further action taken until the inconsistency is resolved.

SCT-10 - For Facility that sources exclusively from their own mine and do not obtain external material inputs: Are there processes in place to identify and prevent the risk of external material entering its operations? If yes, please describe these specific processes in detail?

Auditor Conclusion - Not applicable

Data Points

Not applicable. Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained that, during the assessment period, the facility did not source exclusively from its own mine. Data point 2: The auditor reviewed all documentation provided by the auditee as part of the due diligence management system, including 650 sampled transactions, and confirms that, during the assessment period, the facility obtained external material inputs. Data point 3: During the site walkthrough, the auditor observed external material inputs at Rustenburg Smelter. Therefore, controls preventing external material from entering the operations are not applicable.

SCT-11 - Is there a process to reconcile material inputs and outputs over a given period of time, ensuring no unreasonable losses or gains?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Smelter Manager who explained that the facility tracks key information related to stock management against the business plan on a weekly basis. Data point 2: The auditor reviewed the Metal Accounting Procedure (FY2025), which details the reconciliation steps undertaken on a monthly basis across concentrators (for internal feed), external input material, and smelter, ensuring monthly reconciliation between receipts, stocks, WIP, and outputs. Reconciliation integrates weighline/bridge data, morning reports, assays from the lab via LIMS, and PPMS (Processing Information Management System) data flows. As summarized in the document "Basic metal accounting flow," "A tonnage reconciliation is performed at month-end to ensure that delivered, milled, and stock figures balance accurately. Each section has its own metal balance. The balance is done based on tonnes milled and the assay results as received from the lab. The assays are used to determine a daily concentration ratio and daily recovery. From the concentration ratio the concentrate tonnes are calculated and from the recovery the PGM content in the concentrate is calculated. The PGE content is calculated based on the FACF (Fire assay correction factor) from the business plan. The Metal distribution is determined by using a 3-month moving average of monthly composite sample results for head and concentrate." The procedure also specifies that for converter matte dispatched from Rustenburg to the BMR, the material is reconciled on a monthly basis, as well as the steps to be taken in case of variances between the data generated by the two sites. Data point 3: The auditor interviewed the Senior Metallurgical Engineer who confirmed that reconciliations are conducted monthly. The interviewee provided evidence of such reconciliation exercise ("Summary Sheets FY25 (November 24)" and "Summary Sheets FY26 (July 25)"). The interviewee confirmed that no unreasonable unexplained losses or gains have occurred during the assessment period, and, should that be the case, that there is a system in place to investigate such discrepancies. In conclusion, based on documentary review and interviews, the auditor confirms that the facility has a process in place to reconcile material inputs and outputs over a given period of time, ensuring no unreasonable losses or gains.

SCT-11a - Are incoming transactions, inventory (including work-in-progress and stocks), and sales appropriately calculated?

Auditor Conclusion - Conform with continual improvement

Data Points

Data point 1: The auditor reviewed the “Basic metal accounting flow” document provided by the Senior Metallurgical Engineer which outlines daily ore tracking via the Htally Report, morning report, and silo stock changes. All incoming transactions are captured automatically in the Processing Information Management System (PPMS) and cross-checked with weighbridge data. Data point 2: Inventory (including WIP, silos, furnace stocks, reverts) is calculated using formulas in the Metal Accounting Procedure (e.g. stock change = current stock – previous stock + adjustments). Data point 3: Interviews with the Smelter Manager and the Senior Metallurgical Engineer confirmed that the company has a system in place to check accounting data against the physical stockpile data. However, the company does not currently have a written procedure formalizing the method used to conduct a survey of the physical stock. The auditee is currently working on such procedure, and has demonstrated a strong commitment to continual improvement and to addressing this finding as part of the CAP process or in preparation for verification during the next assessment.

Finding Summary

Although the facility has a strong system in place to undertake metal accounting, including ensuring that transactions, inventory, and output are appropriately recorded, the facility does not currently have a written procedure formalizing the method used to conduct a survey of the physical stock.

Standard Reference

Section VII. Step 1C14.6.1.

Suggested Improvement Measure

Formalizing a written procedure outlining the method used to conduct a survey of the physical stock on site.

SCT-11b - Are unreasonable losses or gains investigated and documented?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Metal Accounting Procedure (FY2025), which requires an investigation of all variances, with “unaccounted metal” calculated as the difference between theoretical gross production and actual production. If discrepancies are detected (e.g. assay issues, missing samples, “dirty overflows,” or contamination corrections), adjustments are applied and documented in monthly rolling corrections. Data point 2: During the interview with the Senior Metallurgical Engineer, the interviewee confirmed that anomalies would be escalated immediately; investigation includes checking assays, stock levels, and recalculations. While the system is in place, no unreasonable losses or gains were identified during the assessment period requiring further investigation and documentation.

SCT-12 - Is there a process to calculate a mass balance that includes receipts, inventory, losses, and sales quantities?

Auditor Conclusion - Conform

Data Points

As described in SCT-11, the facility has a system in place to reconcile material inputs and outputs over a given period of time, including a process to calculate a mass balance that includes receipts, inventory, losses, and outputs. Data point 1: The auditor reviewed the Metal Accounting Procedure (FY2025) which sets out the requirement for a full metal balance covering receipts, work-in-progress (WIP) and stocks, losses, and sales. The procedure specifies formulas for concentrators and smelter operations, ensuring that inputs (ore deliveries, toll material, internal recycling streams) and outputs (concentrate, matte outputs) are fully accounted for. Data point 2: The auditor noted that the PPMS (Processing Information Management System) acts as the central hub for data flows. PPMS integrates weighbridge records, plant operational data , LIMS assay results, and silo/furnace stock levels. These are combined into daily balances, which feed into monthly reconciliations. Data point 3: The auditor reviewed documentary evidence of the mass balance conducted by the auditee ("Summary Sheets FY25 (November 24)" and "Summary Sheets FY26 (July 25)") and observed how metal balances incorporate losses (concentrator tails, slag plant tails, dust) and adjustments (e.g., “rats and mice” waste, dirty overflows). Losses are quantified and included in the balance using recovery factors and reconciliation formulas. Conclusion: Based on document review and interviews, the auditor concludes that the facility has a robust process to calculate a comprehensive mass balance covering receipts, inventory, losses, and outputs, in line with Standard requirements.

SCT-12a - Does the process to calculate a mass balance meet the requirements as below: a) The closing inventory, calculated and declared, must be within an acceptable margin of error. b)Any discrepancies must be investigated and justified in writing. Note: a) For gold and precious metals, investigate and record all discrepancies, ensuring proper justification and documentation, without relying on a fixed acceptance margin. b) For all other minerals, the maximum margin: ±10%.

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Metal Accounting Procedure (FY2025) which specifies that monthly tonnage reconciliation must ensure differences between calculated tonnes milled and reconciled tonnes are less than 10 tonnes. If discrepancies exceed this threshold, each day is reviewed, and corrections are applied before closing the month. PGE balances are corrected using fire assay correction factors (FACF) and adjusted with a rolling three-month moving average of assay composites. These corrections ensure declared inventories are within tolerance and properly justified. Data point 2: The auditor reviewed reconciliation reports provided by the auditee ("Summary Sheets FY25 (November 24)" and "Summary Sheets FY26 (July 25)") and confirms that, during the assessment period, closing inventories were within tolerance. It should be noted that, due to the high value nature of the material, the margin of errors established by the facility are very stringent, 0.75% for Platinum.

SCT-12b - How often is the mass balance calculation conducted?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Metal Accounting Procedure (FY2025) which describes that daily balances are performed at concentrator and smelter level. Shiftly assays (head, concentrate, and tails) are averaged to daily grades, from which daily recoveries, concentrate tonnes, and PGE content are calculated. These daily figures feed into monthly reconciliations, which integrate receipts, stock changes, WIP, losses, and sales quantities. Monthly reports are produced by the Processing Information Department and submitted for management review. Further, on an annual basis, accounting data is reconciled with physical stock data. Data point 2: Interviews with the Metal Accounting Manager and Senior Metallurgical Engineer confirmed this schedule.

SCT-13 - Does the facility collect and maintain comprehensive data on the following aspects of the minerals they process: a) Mineral origin b) The type of mining operations (Artisanal and Small-Scale Mining - ASM and/or Large-Scale Mining - LSM) c) The countries through which the minerals have transited in sealed shipping containers. d) The countries through which the minerals have been transported (not in sealed shipping containers), or in which they have been reprocessed, repacked, or handled. e) Whether Large-Scale Mining (LSM) operations purchase covered materials from other sources, including ASM.

Auditor Conclusion - Conform with continual improvement

Data Points

Data point 1: The auditor reviewed the Summary Due Diligence Report compiled by the Responsible Sourcing Manager for each supplier, which includes an overview of all due diligence steps taken and findings. The Reports include information on the mineral origin of each contract and the countries through which the minerals have been transported or transited. Data point 2: The auditor reviewed 650 sampled transactions, and confirms that information on mineral origin as well as transport / transit countries is documented for each supplier. Data point 3: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained all mining operations from which the facility receives material are Large Scale Mines, as corroborated by the On-The-Ground Assessments undertaken by the auditee over its suppliers. Data point 4: A review of all documentation received, including the Summary Due Diligence Reports as well as On-The-Ground Assessment Reports corroborates that the suppliers operate Large-Scale Mines and that the auditee checks whether its suppliers purchase materials from other sources. However, the facility does not currently record whether ASM might be present in its supply chains as part of its Summary Due Diligence Reports. Auditor note: During the closing meeting, the auditee acknowledged this gap in due diligence implementation and demonstrated a strong commitment to addressing this finding as part of the CAP process or in preparation for verification during the next assessment.

Finding Summary

The facility does not currently record whether ASM might be present in its supply chains as part of its Summary Due Diligence Reports.

Standard Reference

Section VII. Step 1C1.3-4.

Suggested Improvement Measure

Include, within the Summary Due Diligence Reports (or other relevant document), the type of operations (Artisanal and Small-Scale Mining - ASM and/or Large-Scale Mining - LSM) of the mined mineral used.

SCT-14 - COBALT ONLY: Did the facility identify the point of origin of the primary cobalt material (the location(s) and name (s) of mines where cobalt is extracted either directly or as a by-product?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

SCT-15 - COBALT ONLY: For cobalt material received from another refiner, does the Facility identify the point of origin for all cobalt material sourced from the supplying refiner?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

SCT-16 - Did the facility maintain reasonable evidence to demonstrate that the material is secondary?

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained that, during the assessment period, the facility did not receive secondary material. Data point 2: The review of 650 sample transactions confirmed that no secondary material was received by the facility. Data point 3: During the site walkthrough, the auditor did not observe secondary material at the site.

SCT-17 - Does the facility implement a risk-based assessment of the likelihood that raw materials are laundered through secondary channels to conceal its origin?

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained that, during the assessment period, the facility did not receive secondary material. Data point 2: The review of 650 sample transactions confirmed that no secondary material was received by the facility. Data point 3: During the site walkthrough, the auditor did not observe secondary material at the site.

SCT-18 - COBALT ONLY: Does the facility meet the expectations of system of controls for each transaction of secondary material according to the requirements of the standard?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

SCT-19 - Does the facility aim to avoid cash transactions where possible, and if unavoidable, are they supported by verifiable evidence?

Auditor Conclusion - Conform

Data Points

Data point 1: Interviews with the Responsible Sourcing Manager, the IRS Contracts Manager, and the IRS Accounting Manager confirmed that the company does not engage in any cash transactions. Data point 2: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which states that “payment is made through official banking channels only.”

SCT-20 - Where appropriate, does the facility support the implementation of the principles and criteria of the Extractive Industry Transparency Initiative (EITI)?

Auditor Conclusion - Conform with continual improvement

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contract Manager who confirmed that neither South Africa nor Zimbabwe are EITI-implementing countries. Data point 2: Interviews with members of the Responsible Sourcing Committee confirm that the facility supports the implementation of the EITI principles and criteria. For example, Impala publishes financial statements and tax reports which align with the principles and criteria of the EITI. However, the company does not make an explicit commitment to such principles and criteria as part of its Responsible Sourcing Policy and Procedure. In addition, the facility does not have a formalized and documented process to check whether suppliers may be located in an EITI-implementing country. Auditor note: Auditor note: During the closing meeting, the auditee acknowledged this gap in due diligence implementation and demonstrated a strong commitment to addressing this finding as part of the CAP process or in preparation for verification during the next assessment.

Finding Summary

The company does not make an explicit commitment to EITI principles and criteria as part of its Responsible Sourcing Policy and Procedure. In addition, the facility does not have a formalized and documented process to check whether suppliers may be located in an EITI-implementing country.

Standard Reference

Section VII Step 1D6.

Suggested Improvement Measure

Add in the Responsible Sourcing Policy and/or website a commitment to support the principles of the EITI. Integrate as part of the company's due diligence procedure checks of whether suppliers are located in EITI implementing countries; if they are, check whether they comply with the EITI criteria.

SCT-20a - If the facility is located in or sourcing from an EITI-implementing country, does the facility implement the EITI criteria?

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contract Manager who confirmed that neither South Africa nor Zimbabwe are EITI-implementing countries. Data point 2: The auditor reviewed the EITI website and confirms that neither South Africa nor Zimbabwe are EITI-implementing countries.

SCT-21 - GOLD AND PRECIOUS METALS ONLY: Does the facility fully and transparently cooperate with law enforcement agencies regarding covered mineral transactions, and provide customs officials with access to complete information on all international shipments? (OECD)

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS, IRS-WP-003 v.11) which states that "Records and information are provided where required, e.g. registers of receipts, imports and exports are submitted to the South African Diamond and Precious Metals Regulator (“SADPMR”). An ongoing reconciliation of imports versus exports is maintained which is provided to the South African Receiver of Revenue (SARS) upon request." Data point 2: The auditor reviewed transactions records of trucks crossing from Zimbabwe and confirms that these are inspected at the border and accompanied by relevant permits shared with customs. Data point 3: The auditor interviewed the Responsible Sourcing Manager who explained that the company has conducted a stakeholder mapping exercise to identify relevant stakeholders which may be engage should Annex II risks be identified, requiring risk mitigation. Relevant stakeholders identified include law enforcement, for the following risks: money laundering and terrorism financing, theft of PGM-containing material. Data point 4: The auditor reviewed ANNEXURE G of the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS, IRS-WP-003 v.11), which corroborates such stakeholder mapping exercise. In conclusion, based on documentary evidence and interviews, the auditor confirms that the facility fully and transparently cooperates with law enforcement agencies regarding covered mineral transactions, and provides customs officials with access to complete information on all international shipments.

SCT-22 - Is there a process to identify all pinch-points (smelters, refiners, and/or processors) in the supply chain?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Summary Due Diligence Reports compiled by the Responsible Sourcing Manager for each supplier, and confirms that the facility has identified one pinch-point through its supply chain due diligence process, located in Zimbabwe and 87% owned by Impala. The auditee obtains and retains the following information: name and address of the supplying processor. Data point 2: The auditor reviewed 650 sample transactions and confirms that input material can be distinguished between concentrate and converter matte and that the information of Data point 1 is maintained for all relevant transactions.

SCT-23 - Are all supplying pinch-points (smelters, refiners, and/or processors) assessed under the OECD Step 4? If applicable, provide the following details: a) Name of the supplying pinch-point b) Assessment scheme used b.1) RMAP or equivalent b.2) If not RMAP or equivalent, specify the type of assessment (another third-party assurance scheme or a second-party assessment).

Auditor Conclusion - Conform with continual improvement

Data Points

Data point 1: The auditor reviewed the Summary Due Diligence Report compiled by the Responsible Sourcing Manager for the identified pinch-point supplier in Zimbabwe and acknowledges that the supplier underwent an on-the-ground assessment by representatives of the Responsible Sourcing Committee (RSC) at Impala in June 2024 and a second-party assessment by RCS Global against the OECD Due Diligence Guidance in 2024. Data point 2: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who confirmed that the pinch-point supplier is also actively progressing towards recognition as a conformant smelter on the Responsible Minerals Assurance Process (RMAP) conformant list. At the time of the audit, the supplier was listed as an Active facility and had already scheduled the assessment date. The auditor expects that by the next assessment cycle, the Zimbabwean supplier will have undergone an RMI RMAP assessment.

Finding Summary

The supplying pinch-point has been assessed under the OECD Step 4 through second-party assessments. However, the company is not yet RMAP conformant. The company is currently awaiting an RMI RMAP audit, and is listed on the RMI Active and Conformant Facilities List as an Active facility.

Standard Reference

Section VII Step 1C5.5.

Suggested Improvement Measure

Monitor whether the pinch-point supplier successfully completes its RMI RMAP assessment.

SCT-23a - New Question - If any supplying pinch-point was not in conformance after undergone an independent third-party assessment under the Responsible Minerals Assurance Process or equivalent Standard and Assessment, does the Facility proceed with the following processes: a). Gather the additional information and maintain records of the mineral or material inputs received from the supplying pinch-points, along with information needed for red flag review. b). Gather further enhanced due diligence information if the inputs are known or suspected to be from a Conflict-Affected and High-Risk Area (CAHRA). c). If specific inputs cannot be identified by the supplying pinch-point, validate all inputs of the supplying pinch-point.

Auditor Conclusion - Conform with continual improvement

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS, IRS-WP-003 v.11), which requires enhanced due diligence when suppliers present red flags and operate in CAHRAs. This includes gathering additional information on the material, supply chain, supplier, and its due diligence practices. Data point 2: The auditor reviewed the Summary Due Diligence Report compiled by the Responsible Sourcing Manager for the identified pinch-point supplier in Zimbabwe and confirms that enhanced due diligence was conducted on such supplier, which underwent an on-the-ground assessment by representatives of the Responsible Sourcing Committee (RSC) at Impala in June 2024 and a second-party assessment by RCS Global against the OECD Due Diligence Guidance in 2024. Data point 3: The review of the Summary Due Diligence Report, on-the-ground assessment report, and RCS Global report confirms that the facility has a process in place to gather all information required for supplying pinch-points, including: records of the mineral inputs received, along with information needed for red flag review; and enhanced due diligence information. Data point 4: The auditor reviewed 650 sample transactions and confirms that the facility maintains all relevant records of the mineral inputs received including transport and customs documentation.

Finding Summary

The supplying pinch-point is not yet RMAP conformant. The company is currently awaiting an RMI RMAP audit, and is listed on the RMI Active and Conformant Facilities List as an Active facility.

Standard Reference

Section VII Step 1C5.5.

Suggested Improvement Measure

Monitor whether the pinch-point supplier successfully completes its RMI RMAP assessment.

SCT-24 - New Question - GOLD AND PRECIOUS METALS ONLY: For any pinch-point that cannot be demonstrated to be conformant with RMAP or equivalent, does the Facility proceed with the following processes: a) Gather mineral declarations b) Collect origin and operation details for primary material c) Determine CAHRA origins for primary material d) Confirm and review AML-CFT policies e) Conduct risk-based verification visits to supplying pinch-points f) Apply the full requirements for primary or secondary material to address inconsistencies and red flags

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Summary Due Diligence Report compiled by the Responsible Sourcing Manager for the identified pinch-point supplier in Zimbabwe as well as 650 sample transactions and confirms that the facility is able to gather mineral declarations and origin information. Data point 2: The auditor reviewed the KYC questionnaire completed by the pinch-point supplier, which includes information on the company's AML-CFT policies. Data point 3: The auditor interviewed the Responsible Sourcing Manager and IRS Accounting Manager who described the KYC process. Interviews and KYC records confirmed that suppliers are screened via World-Check One against sanctions lists. Data point 4: The auditor acknowledges that an on-the-ground assessment by representatives of the Responsible Sourcing Committee (RSC) at Impala was conducted in June 2024 and a second-party assessment by RCS Global against the OECD Due Diligence Guidance in 2024, thus meeting the requirement to conduct risk-based verification visits to supplying pinch-points. The auditor also acknowledges that the supplying pinch-point is currently listed as an Active facility on the RMI Active and Conformant Facilities List.

SCT-25 - Is there a process in place to conduct Know-Your-Counterparty (KYC) on immediate suppliers before entering into a business relationship and throughout the business relationship?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS, IRS-WP-003 v.11), which requires suppliers to complete KYC questionnaires before contracting, and annually thereafter. Data point 2: The auditor reviewed the completed KYC questionnaires received from each supplier, as well as the Summary Due Diligence Reports completed by the Responsible Sourcing Manager for each supplier, corroborating that KYC checks are completed on an annual basis, throughout the business relationship. No new suppliers have been contractualized during the assessment period. Data point 3: The auditor interviewed the Responsible Sourcing Manager, IRS Contracts Manager, and IRS Accounting Manager who explained the KYC process. Further, interviews with the Head of Sales and Base Metals Manager confirmed that the facility has now started to undertake a similar KYC protocol to check potential risks associated not only with its suppliers, but also with its customers, demonstrating a strong commitment to business ethics. At the time of the audit, 100% of suppliers were screened through KYC, and circa 80% of customers were also screened.

SCT-26 - Does the KYC process for immediate suppliers include the following elements: a) Identity verification (name, addresses, and type of business) b) Type of business relationship c) Legality of business operations d) Ownership (including beneficial ownership) identification of the supplying counterparty and corporate structure e) Verification of immediate suppliers and their owners (including beneficial owners) against relevant government sanction lists

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS, IRS-WP-003 v.11), Annexure B, which explicitly requires that the company must: • Verify the identity of the Counterparty using reliable, independent documentation (e.g., certificate of incorporation, CIPC information, KYC questionnaire). • Collect details on the type of business relationship and its intended nature, including financial and operational information such as annual financial statements and tax clearance certificates. • Assess the legality of operations through checks on mining and export licenses, import permits, and other required authorisations depending on the jurisdiction. • Identify ownership and beneficial ownership, with thresholds of >10% for low-risk suppliers and >5% for high-risk suppliers, supported by company structures, shareholding information, and directors' IDs. • Screen the Counterparty and beneficial owners against relevant sanctions lists via World-Check One (WC1). Screening covers sanctions lists such as EU, OFAC, UK, UN, and includes Politically Exposed Persons (PEPs) checks and media checks. Ongoing screening functionality is activated for all counterparties and executive directors. Data point 2: The auditor reviewed the KYC Questionnaires completed by each supplier, and confirms that these have been reviewed and assessed by the facility. The results of KYC checks are outlined in the Summary Due Diligence Report for each supplier. Data point 3: Interviews with the Responsible Sourcing Manager, the IRS Contracts Manager and IRS Accounting Manager, who are also members of the Responsible Sourcing Committee, confirmed that these KYC elements are systematically verified and updated on an annual basis. They further explained that any gaps are addressed through direct requests or supplemented with independent data sources. The Responsible Sourcing Manager was able to illustrate information gaps identified in the KYC Questionnaires and how these have been addressed through supplier engagement. In conclusion, based on documentary review and management interviews, the auditor confirms that the facility has a KYC process for immediate suppliers which includes all elements requested by the Standard.

SCT-27 - Is the KYC process consistently implemented?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the KYC Questionnaires completed by each supplier, and confirms that these have been reviewed and assessed by the facility. The results of KYC checks are outlined in the Summary Due Diligence Report for each supplier. Data point 2: The auditor reviewed the KPIs selected by the facility to conduct regular reviews of the company's due diligence management system, and acknowledges that KYC, demonstrating that the KYC process is consistently implemented.

SCT-28 - New Question - Does the facility collect and retain available information regarding immediate suppliers, and any known actors further upstream in the supply chain, on the following: a) Aggregated lists of countries in which the supplier has shareholder or the supplier's company interests. b) Aggregated lists of countries of origin, transport, and transit of minerals from which suppliers have sourced over the last 12 months.

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the KYC Questionnaires completed by each supplier, as well as the Summary Due Diligence Report completed by the Responsible Sourcing Manager for each supplier, and confirms that the facility is able to collect and retain information regarding immediate suppliers, as well as any known upstream actors such as transport companies, including: the lists of all countries in which the supplier has shareholder or the supplier's company interests; the lists of countries of origin, transport, and transit of minerals from which suppliers have sourced over the last 12 months. Data point 2: The auditor interviewed the Responsible Sourcing Manager who explained how such information was collected via KYC questionnaires, supplier engagement, and a review of publicly available sources.

SCT-29 - Does the facility have a consistently implemented process in place to collect, maintain, and securely store all relevant records for a minimum of 5 years? Please describe the implementation measures taken to ensure consistent record-keeping, including regular reviews, audits, and any digital or physical storage systems used.

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure IRS-WP-003 v.11, which states that all due diligence and transaction records must be kept for 5 years. Data point 2: Interviews with the Processing Information Manager and IRS Contracts Manager confirmed that records are stored digitally as well as (with regards to transactions) physically in archives. Data point 3: The auditor confirms that digital and physical storage systems are in place, with version control and data security measures. Data point 4: The auditor reviewed 650 sampled transactions and confirms that receipts, assays, weighbridge tickets, customs manifests, and due diligence documents are retained appropriately.

Step 1: Supplier Relations

SR-1 - Does the facility aim to establish long-term relationships with suppliers in order to build responsible sourcing relationships with them?

Auditor Conclusion - Conform

Data Points

Data point 1: During interviews with the Group Executive for Refining & Marketing / Compliance Officer, the Executive IRS, and the IRS Contracts Manager it was stated that the auditee proactively seeks to build long term relationships with its suppliers, four of which are partially or majority owned, and often providing exclusive offtake to the auditee. All other suppliers have been engaged for more than a year, the longest lasting relationship dates back 20 years. Data point 2: The transaction review evidences that the auditee maintains frequent transactions with a limited number of external suppliers (eight). The majority of transactions by both number and volume are from suppliers either partially or majority owned by the Impala Group. Data point 3: Auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which states that "Impala endeavour to build long-term relationships with its suppliers of PGM/BM-containing material based on trust and mutual recognition. Impala prefers entering into medium to long term supply agreements with medium to large scale suppliers rather than agreements for the ad-hoc supply of small quantities of material."

SR-2 - Has the facility confirmed that immediate suppliers have committed to the site's supply chain policy, consistent with the OECD's Annex II Model Supply Chain Policy?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained that the facility has shared its Responsible Sourcing Policy proactively, in addition to making the policy publicly available on the website. Data point 2: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which states that "the policy (...) is communicated to Counterparties supplying PGM and BM containing material whenever a new revision becomes available." Data point 3: Records review confirms that the facility engages in ongoing conversations with its counterparties, including but not limited to the company's policy.

SR-3 - Does the facility seek to incorporate its supply chain policy into commercial contracts and/or written agreements with immediate suppliers?

Auditor Conclusion - Conform with continual improvement

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing of Metals Procedure (IRS-WP-003 v.11), which requires that the Responsible Sourcing Policy be incorporated into all new metal supply agreements (effective March 2021) and into existing agreements through contractual addenda. Data point 2: The auditor reviewed executed addendums and confirmed that these have been signed for all suppliers, with the exception of one supplier had not yet signed it due to ongoing negotiations over the legal wording. Data point 3: Interviews with the IRS Executive and IRS Contracts Manager confirmed that the supplier in question is subject to active dialogue and documented progress, including email correspondence, draft revisions, and discussion at the Responsible Sourcing Committee (RSC), all of that documentation has been provided for review. The interviewees explained that escalation measures are available but are not considered necessary at this stage, given the collaborative nature of discussions. Data point 4: The auditor also reviewed the Summary Due Diligence Reports for this supplier, which confirmed that despite the addendum issue, it has welcomed RSC representatives for on-the-ground assessments, demonstrating a willingness to cooperate and align with responsible sourcing requirements. In conclusion, based on documentary review and management interviews, the auditor confirms that the facility has incorporated its supply chain policy into contracts for all suppliers except one, still under negotiation. The supplier is engaged constructively, evidenced by their openness to on-the-ground assessments and ongoing correspondence. Given the documented progress and the facility’s escalation framework, although during the previous assessment this requirement was rated as a conformance with continual improvement, the auditor concludes that a conformance with continual improvement continues to reflect the auditee's efforts and progress on the matter.

Finding Summary

The facility has incorporated its supply chain policy into contracts for almost all suppliers, except for one supplier who is still under negotiation.

Standard Reference

Section VII Step 1D4.

Suggested Improvement Measure

Ensure that the addendum to the agreement is signed with the one outstanding supplier.

SR-4 - Has the facility communicated to immediate suppliers their expectations on responsible supply chains?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure IRS-WP-003 v.11, which requires that all immediate suppliers are provided with the facility’s Responsible Sourcing Policy and expectations on due diligence. Data point 2: Interviews with the IRS Executive and IRS Contracts Manager confirmed that such expectations have been communicated during contract negotiations, and are outlined in the addendums to the counterparties agreements. Data point 3: The auditor reviewed evidence of such addendums and confirms that these communicate to immediate suppliers their expectations on responsible supply chains.

SR-5 - Are the facility's expectations that suppliers will undertake mineral supply chain due diligence and risk management consistent with the standards defined in Annex II of the OECD Due Diligence Guidance and disclosure requirements, including data required to conduct risk assessment in conformance with the Standard, communicated to suppliers via contracts and/or written agreements? (OECD)

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure IRS-WP-003 v.11 which requires that all immediate suppliers are provided with the facility's Responsible Sourcing Policy and expectations that they will undertake mineral supply chain due diligence and risk management consistent with the standards defined in Annex II of the OECD Due Diligence Guidance and disclosure requirements. Data point 2: Interviews with the IRS Executive and IRS Contracts Manager confirmed that such expectations have been communicated during contract negotiations, and are outlined into addendums to the counterparties' agreement. Data point 3: The auditor reviewed evidence of such addendums and confirms that these communicate to immediate suppliers their expectations on responsible supply chain due diligence, risk management and disclosure.

SR-7 - GOLD AND PRECIOUS METALS ONLY: Does the Facility incorporate the right to conduct unannounced spot-checks on immediate suppliers and have access to their documentation as relevant to the exercise of due diligence in written agreements?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing of Metals Procedure (IRS-WP-003 v.11), which requires that the Responsible Sourcing Policy be incorporated into all new metal supply agreements (effective March 2021) and into existing agreements through contractual addendums. Data point 2: The auditor reviewed executed addendums and confirmed that these include the right of the facility to conduct unannounced spot-checks. It is noted that one supplier did not agree to such clause, citing security and safety considerations. The supplier did agree to allow spot-checks with seven days' prior notice. The auditor notes that, given the sensitive nature of operations and the need for security and safety clearances for visitors to enter the facility premises, this arrangement is considered realistic and proportionate, and no further corrective action is required at this stage. For this reason, this requirement has been rated as "Conform". The auditor advised the auditee to continue engaging with the supplier through open dialogue.

SR-8 - Does the facility communicate intended consequences if the supplier does not meet those expectations?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure IRS-WP-003 v.11 which requires that all immediate suppliers are provided with the facility's Responsible Sourcing Policy and expectations that they will undertake mineral supply chain due diligence and risk management consistent with the standards defined in Annex II of the OECD Due Diligence Guidance and disclosure requirements. Data point 2: Interviews with the IRS Executive and IRS Contracts Manager confirmed that such expectations, including intended consequences if the supplier does not meet them, have been communicated during contract negotiations, and are outlined into addendums to the counterparties' agreement. Data point 3: The auditor reviewed evidence of such addendums and confirms that these include intended consequences if the supplier does not meet the expectations outlined in the addendum.

SR-9 - Does the facility have processes to monitor the performance of the immediate supplier against the expectations set out in the supply chain policy and related contracts and/or written agreements?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Summary Due Diligence Reports and on-the-ground assessment reports, which describe how the facility monitors the performance of the immediate supplier against the expectations set out in the agreement addendum, including by: reviewing the supplier against sanctions lists, collecting supply chain information needed for red flags review, collecting evidence of due diligence implementation. Data point 2: The auditor interviewed members of the Responsible Sourcing Committee, who described their role in conducting on-the-ground assessments and checking suppliers' performance against the facility's due diligence expectations.

SR-10 - Note any ways the facility has supported or built capacities of suppliers to improve performance and conform to the facility's supply chain policy.

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the documentation provided by the auditee as part of the due diligence management system and notes that the company has conducted on-the-ground assessments as an opportunity to not only assess potential supply chain Annex II risks, but also to build capacity by identifying areas of improvement beyond the scope of this assessment. Data point 2: The auditor interviewed members of the Responsible Sourcing Committee who confirmed that the on-the-ground assessments have resulted, according to interviewees, in an opportunity for mutual learning and information sharing.

SR-11 - Does the facility seek to engage directly with legitimate ASM producers or their representatives directly where possible? (OECD)

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained that all mining operations from which the facility receives material are Large Scale Mines, and that the facility does not engage directly with ASM. Data point 2: A review of all documentation received, including the Summary Due Diligence Reports as well as On-The-Ground Assessment Reports corroborates that the suppliers operate Large-Scale Mines and that the auditee does not engage with ASM.

Step 1: Grievance Mechanisms

GM-1 - Does the facility have a process to receive, review, investigate and respond to supply chain grievances related to the risks of adverse impacts listed in the policy and/or applicable standards, which allows stakeholders to voice concerns, including anonymously, without fear of retaliation?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing of Metals Policy (2024, rev.3) which includes an encouragement to stakeholders to submit potential supply chain grievances, including anonymously, as follows: “We encourage employees and external stakeholders to anonymously voice any concerns they may have related to the metal supply chain. To report suspected fraud, corruption, human rights abuse and misconduct, parties can phone our anonymous Whistle Blower Hotline 0800 005 314, which is available 24 hours a day, seven days a week, in all official languages of South Africa. All calls to this line are made to an independent third party and all information is treated as strictly confidential. The anonymity of all callers is guaranteed.” Data point 2: The auditor reviewed the Fraud, Corruption & Whistleblowing Policy (2025) which covers potential concerns related to “illegal or questionable acts, practices or events relating to fraud, corruption, other misconduct, concerns involving the extraction, trade, transportation or handling of minerals and metals”. The Fraud, Corruption & Whistleblowing Policy includes a commitment to non retaliation. Data point 3: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained the process to receive, review, investigate, and respond to grievances. The process is managed by Impala’s internal audit (also known as Forensic audit) team, who in turn will report any incidents relating to the mineral supply chain to the Compliance Officer and selected RSC members. Data point 4: The auditor reviewed the documentation provided by the auditee, including a flow chart of the grievance mechanism procedure applied by the internal audit team. Based on the interviews and documentary review, the auditor determines that the facility has a process to receive, review, investigate and respond to supply chain grievances related to the risks of adverse impacts listed in the policy, which allows stakeholders to voice concerns, including anonymously, without fear of retaliation.

GM-1a - If the facility uses a third party Grievance Mechanism, please provide a reference to the third party mechanism used.

Auditor Conclusion - Data point 1: As described in the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11), Impala uses a toll-free ethics hotline operated by KPMG.

GM-1b - Does the Grievance Mechanism meet below requirement of the United Nations Guiding Principles on Business and Human Rights (UNGP)? - Legitimate - Accessible - Predictable - Equitable - Transparent - Rights-compatible - A source of continuous learning - Based on engagement and dialogue (for Operational-level mechanisms only)

Auditor Conclusion - Conform with continual improvement

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained the process to receive, review, investigate, and respond to grievances. Data point 2: The auditor reviewed the documentation provided by the auditee, including a flow chart of the grievance mechanism procedure applied by the internal audit (also known as Forensic audit) team. Based on the interviews and documentary review, the auditor determines that the grievance mechanism meets the requirements of the United Nations Guiding Principles on Business and Human Rights, as follows: - legitimate: the grievance mechanism is overseen by designated staff with authority to ensure fair process and outcomes, - accessible: the grievance mechanism is open to any stakeholder through multiple channels, and available in local languages, - predictable: the grievance mechanism follows clear process and timelines, - equitable: all complainants have equal opportunity to be heard and to provide evidence or views, - transparent: the process and outcomes are documented; complainants are informed of progress and resolution, - rights-compatible: the company is committed to resolving grievances in line with applicable standards, - a source of continuous learning: the grievance mechanism is embedded into the due diligence management system review process. However, the grievance mechanism is not based on engagement and dialogue. The auditor advised the auditee to engage relevant stakeholders with the purpose of collecting feedback on the grievance mechanism itself, for example, on the extent to which it is accessible and effective. In addition, the auditor advised the auditee to include, as part of the grievance mechanism, a process for allowing complainants to provide feedback on the suggested resolution method, as well as a mechanism for appeals.

Finding Summary

The grievance mechanism is not based on engagement and dialogue. In addition, the grievance mechanism does not include a process for allowing complainants to provide feedback on the suggested resolution method, as well as a mechanism for appeals.

Standard Reference

Section VII Step 1E1.

Suggested Improvement Measure

Engage relevant stakeholders with the purpose of collecting feedback on the grievance mechanism. Include, as part of the grievance mechanism, a process for allowing complainants to provide feedback on the suggested resolution method, as well as a mechanism for appeals.

Step 2: CAHRA Determination

CD-1 - Is there a written procedure to identify Conflict-Affected and High-Risk Areas (CAHRAs) that meets the following requirements: a) Clearly define the resources used by the facility b) Clearly identify the criteria employed by the facility c) Take into account relevant national and international sanctions lists d) Clearly identify the frequency with which the determination is reviewed and updated

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which describes the process to determine CAHRAs. The procedure includes: a) The types of resources and thresholds used by the company to identify CAHRAs. These are: the CAHRA Map by Kumi Consulting ; the list of countries outlined in Section 1502 of the Dodd Frank Act; and the indicative list of CAHRAs provided by the European Commission pursuant to Article 14.2 of the European Union Regulation 2017/821. The facility determines a country to be CAHRA if one or more of the following thresholds is met: the country is a CAHRA in Kumi's CAHRA Map (aligning with Kumi's methodology, as described on Kumi's website https://www.cahramap.com/faqs, and in the additional documentation provided to subscribers, which the auditee provided full knowledge of); and/or the country is in scope of Dodd Frank Act and/or the country is listed in the EU Commission's indicative list. b) The criteria used by the company to determine a CAHRA. These include: conflict, human rights, and governance. c) The frequency within which the determination is reviewed and updated: annually; d) A general consultation of relevant national and international sanctions lists, through the adoption of the sanctions screening tool World-Check One. Data point 2: The auditor interviewed the Responsible Sourcing Manager, was in charge of undertaking the CAHRA identification process, and demonstrated an in-depth understanding of the process to identify CAHRAs including the resources used, criteria, and triggers. The interviewee corroborated the procedure outlined above, and provided evidence of implementation by presenting the Summary Due Diligence Reports compiled for each supplier.

CD-1a - Is the procedure to identify CAHRAs reasonable?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the CAHRA determination methodology described in CD-1. Data point 2: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained that, according to the CAHRA determination methodology outlined in the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11), both South Africa and Zimbabwe result to be CAHRAs. Based on the criteria, sources, frequency, and scope of the methodology outlined in CD-1, the auditor confirms that the procedure to identify CAHRA is reasonable.

CD-2 - Is the CAHRA determination consistently implemented?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Summary Due Diligence Reports compiled for each supplier and confirms that these include the outcome of the CAHRA identification process, and that these have been signed by members of the RSC, thus demonstrating that the process is consistently implemented and its results reported to senior management. Data point 2: Interviews with the Responsible Sourcing Manager and members of the Responsible Sourcing Committee (RSC) corroborated that the results of CAHRA determination have been implemented consistently and shared with the RSC during its quarterly meetings.

CD-3 - Does the facility keep a record of all the countries and / or areas identified as CAHRA within the facility’s supply chain?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Summary Due Diligence Reports compiled for each supplier and confirms that the facility keeps a record of all the countries and areas identified as CAHRA. These are South Africa and Zimbabwe.

Step 2: Red Flag Review and Risk Assessment Tailoring

RFT-1 - Is there a process to determine whether there are any inconsistencies or discrepancies related to the material, origin and/or transportation documentation?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which outlines that "Deliveries which are in any way questionable e.g. missing or broken seals, seal numbers not matching shipping documentation, damaged bags or tarpaulins, material of different colour or consistency on same truck, shall be examined and any findings shall be reported to the Operations Manager: Toll Smelt. Such material shall be physically segregated and secured until all inconsistencies are resolved." Data point 2: During the site walkthrough, the auditor interviewed security staff at access control, the weighbridge operator and the Admin Supervisor, who explained the process to verify material, origin, and transport documentation. The interviewees explained that, during the assessment period, no inconsistencies or discrepancies had been identified. The interviewees demonstrated a good understanding of how to report such potential inconsistencies or discrepancies, should they be identified. Data point 3: During the site walkthrough, the auditor observed relevant personnel, including security staff and weighbridge operators, conduct their day-to-day tasks including the examination of material, origin, and transportation documentation. In conclusion, based on documentary review, interviews and observation, the auditor confirms that the facility has a process to determine whether there are any inconsistencies or discrepancies related to the material, origin and/or transportation documentation.

RFT-1a - Were there any discrepancies related to the material, origin, and/or transportation documentation during the assessment period?

Auditor Conclusion - No

RFT-1c - What is the facility's process to identify and address potential inconsistencies or discrepancies related to the material, origin and/or transportation documentation?

Auditor Conclusion - Data point 1: The auditor interviewed the Admin Supervisor who described the process to identify and address potential inconsistencies or discrepancies related to the material, origin and/or transportation documentation. Such process includes: the review of documentation at multiple stages, including at access control, at the weighbridge, and at the samples preparation lab; the inspection of seals, batches, and vehicles by the security staff; cross checks made by the Admin Supervisor and Processing Clerk when digitalizing the documentation collected, and alerts triggered by the company's SAP when inconsistencies may arise, for example, in the weight of material as captured by the suppliers and the weighbridge operator. Data point 3: The interviewees explained that, if discrepancies arise, shipments are quarantined in a secure area, and the issue investigated before offloading of the truck. Data Point 4: Observations during site visit confirmed cameras, escort protocols, and physical segregation are in place to support the process. Data point 5: The auditor reviewed the template KYC questionnaire and the questionnaires completed by the suppliers, which shows that the facility collects further evidence of the suppliers' material, location, sourcing practices (if applicable) and transportation via KYC and desk-based due diligence, as outlined in the Summary Due Diligence Reports.

RFT-2 - Does the facility have a process to assess the plausibility of material coming from the declared sources and undertake reasonable efforts to understand reserves, production and export statistics for the countries and/or regional areas the facility sources material from?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Supplier Due Diligence Summary compiled by the Responsible Sourcing Manager for all suppliers. These include sections "2.2.7 Production" and "2.2.8 Mineral Resources and Reserves" in which the company reviews the production levels and mineral reserves of the supplier as extrapolated from third-party audited financial statements or sustainability reports. This information is then checked against geological data, and the outcome outlined in a section called "Mineral Plausibility Review." Data point 2: The auditor reviewed 650 sample transactions, confirming the adequacy of mineral origin documentation.

RFT-2a - Does the facility have a process to investigate and address any discrepancies compared to the potential for production from that area, supplier or type of mineral extraction?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who described the plausibility assessment process. The interviewees explained how discrepancies or data gaps in the information collected through the KYC Questionnaire are addressed or flagged internally, demonstrating that the company has processes to investigate and address potential discrepancies. It is acknowledged that no discrepancies have been identified with regards to plausibility specifically during the assessment period.

RFT-3 - GOLD AND PRECIOUS METALS ONLY: Does the facility consider location-based red flag for materials claimed to originate from secondary or mixed sources and have been refined in a country where the material from conflict-affected and high-risk areas is known or reasonable suspected to transit? (OECD)

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained that, during the assessment period, the facility did not source material from secondary or mixed sources. Data point 2: The auditor reviewed 650 sampled transactions and confirms that no secondary or mixed source materials were procured during the assessment period. Data point 3: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which outlines the red flags review process. As described in Annexure D "Red Flag / High-Risk Criteria," a red flag is raised if "The material is claimed to originate from recyclable / scrap or mixed sources and has been refined in a country where material from CAHRAs is known or reasonably suspected to transit," confirming that, although the facility does not currently source materials claimed to originate from secondary or mixed sources, the facility considers location-based red flag for materials claimed to originate from secondary or mixed sources and have been refined in a country where the material from conflict-affected and high-risk areas is known or reasonably suspected to transit. Data point 4: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained the red flags identification process, confirming that this include a process to determine whether any input material, including, potentially, material claimed to originate from secondary or mixed sources, has been refined in a country where material from CAHRAs is known or reasonably suspected to transit. Data point 5: The auditor reviewed the Summary Due Diligence Reports completed by the Responsible Sourcing Manager for each supplier and confirms that these include a review of: countries of origin; transport / transit countries; and CAHRA determination.

RFT-4 - Is there a process to determine whether there are any inconsistencies or discrepancies related to KYC and/or other information of the supplier?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who described how discrepancies or data gaps in the information collected through the KYC Questionnaire are addressed or flagged internally, demonstrating that the company has processes to investigate and address potential discrepancies. Data point 2: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which states that personnel involved in the receiving of material receives training on how to check for any discrepancies in shipping documentation and the integrity of receipts. Data point 3: During the site walkthrough, the auditor interviewed workers including security staff at access control and weighbridge operators, who demonstrated a good understanding of the process required to identify potential inconsistencies or discrepancies related to supplier documentation.

RFT-4a - Were there any inconsistencies or discrepancies related to KYC and/or other information of the supplier observed?

Auditor Conclusion - No

RFT-5 - If upstream producers purchase covered mineral from other production sites (including ASM), does the facility have a process to determine whether this may trigger any red flags?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Summary Due Diligence Report compiled by the Responsible Sourcing Manager for each supplier, which includes an overview of all due diligence steps taken and their findings. The Reports include information on the mineral origin of each contract, including information on whether the supplier purchases materials from other sources, and whether this may trigger a red flag. No such red flags were identified during the assessment period.

RFT-9 - Does the facility, as part of the red flag review, record the determination of receipts of byproducts and their associated risks from the point of separation?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained that, during the assessment period, the auditee sourced material in the form of mine concentrate, tailings concentrate, converter matte, or scrap. The auditee does not source byproducts. Data point 2: The auditor reviewed the documentation provided by the auditee as part of the due diligence management system, including 650 sample transactions, and confirms that no byproducts were sourced by the auditee during the assessment period.

RFT-10 - Does the facility, as part of the red flag review, record the following? a) Receipts of materials from supplying processors, traders, mine owners, or individual/groups of collectors and any identified inconsistencies or discrepancies in the documentation b) Evidence of third-party assessments of other processors (as applicable) c) Confirmation of whether covered minerals processed by those suppliers originate from CAHRAs. d) Information and actions equivalent to meeting the full relevant criteria.

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the documentation provided by the auditee as part of the due diligence management system, including the Summary Due Diligence Reports compiled by the Responsible Sourcing Manager for each supplier, as well as 650 sample transactions, and confirms that the facility records, as part of the red flag review: a) Receipts of materials from immediate suppliers, who are large scale mines, with the exception of one manufacturing facility and one smelter/ processors identified as a "pinch point;" b) Evidence of third-party assessments of the processor (by RCS Global in 2024); c) Confirmation of whether covered minerals processed by those suppliers originate from CAHRAs (all material is sourced from South Africa and Zimbabwe, which the auditee determines to be CAHRAs). Data point 2: Interviews with the Responsible Sourcing Manager confirmed that the auditee collects all information required to identify potential red flags. Data point 3: The auditor reviewed the Summary Due Diligence Reports to confirm that the red flag review process has been conducted for all suppliers and supply chains.

RFT-12 - Does the facility consider red flags when there are anomalies or unusual circumstances which give rise to a reasonable suspicion that the material may contribute to conflict or serious abuses associated with the extraction, transport or trade of material?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which outlines the red flags review process. As described in Annexure D "Red Flag / High-Risk Criteria," a red flag is raised if "Anomalies or unusual circumstances are identified through information collected which give rise to a reasonable suspicion that the material may contribute to conflict, or serious abuses associated with the extraction, transport or trade of the metals." Data point 2: The auditor interviewed the Responsible Sourcing Manager who explained that no anomalies or unusual circumstances were identified triggering a red flag, as corroborated by the Summary Due Diligence Reports.

RFT-13 - New Question - Did the facility appropriately determine the need for enhanced due diligence and tailor risk assessment approach based on the red flag review results?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which outlines the process to determine the need for enhanced due diligence and tailor risk assessment based on the red flag review results. As explained in the Procedure, for all red-flagged suppliers (which are classified as "high risk", the auditee conducts enhanced due diligence to determine whether any Annex II risks are confirmed. Data point 2: The auditor interviewed the Responsible Sourcing Manager who explained the enhanced due diligence process, as outlined in the Procedure. As part of the enhanced due diligence process, the auditee: 1) conducts a comprehensive, in-depth desk-based review, incorporating supplementary information sources and/or additional requests for information from the Counterparty to further assess the potential risks in the mineral supply chain; 2) conducts an on-site investigation/visit, also referred to as on-the-ground (OTG) assessment, as described in RFT-16.

RFT-14 - Does the facility have a process to ensure red flag review results are reported to senior management?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager who explained that the results of red flag review are reported to senior management. Data point 2: The auditor reviewed the Summary Due Diligence Report compiled by the Responsible Sourcing Manager for each supplier and confirms that these reports include the outcome of the red flags review process, and that these reports have been signed off by each member of the Responsible Sourcing Committee. Data point 3: The auditor interviewed all members of the Responsible Sourcing Committee, who demonstrated a good understanding of the facility's red flag review process and due diligence findings. Data point 4: The auditor reviewed the Responsible Sourcing Committee agenda and meeting minutes, which corroborate the information provided by the interviewee.

RFT-15 - Can you confirm if any red flags, as defined by Annex II of the OECD Due Diligence Guidance and/or the applicable standard, were triggered during the assessment period? If yes, please complete the red flags section in the overview tab.

Auditor Conclusion - Yes

RFT-16 - Does the facility have a process to identify and assess risks?

Auditor Conclusion - Conform with continual improvement

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which outlines the process to determine the need for enhanced due diligence and tailor risk assessment based on the red flag review results. As explained in the Procedure, for all red-flagged suppliers (which are classified as "high risk", the auditee conducts enhanced due diligence to determine whether any Annex II risks are confirmed. As part of the enhanced due diligence process, the auditee: 1) conducts a comprehensive, in-depth desk-based review, incorporating supplementary information sources and/or additional requests for information from the Counterparty to further assess the potential risks in the mineral supply chain; 2) conducts an on-site investigation/visit, also referred to as on-the-ground (OTG) assessment. To prioritise resources and optimize due diligence efforts, the frequency of the OTG assessments depends on the results of a risk-based matrix review, covering the following criteria: • Presence or absence of risk(s), including Annex II risks, identified during the initial OTG assessment; • Implats shareholding and board representation within the Counterparty; • Duration of the business relationship, e.g., longstanding agreements versus one-off or ad hoc engagements; • Stock exchange listing status, including that of the parent or holding company of the direct supplier; • Size of mine/operation; • ISO14001 and/or ISO45001 accreditation; • Other certifications demonstrating compliance with supply chain due diligence management requirements. Based on the above, suppliers are categorized into "Low (score < 3)," for which an OTG assessment is conducted once every three years; "Medium ($3 \leq x \leq 5$)," for which an OTG assessment is conducted every two years; or "High (score > 5)," for which an OTG assessment is conducted every year. Data point 2: The auditor interviewed the Responsible Sourcing Manager, who explained that the initial red flags review has been conducted for all suppliers. Because all suppliers are based in South Africa or Zimbabwe, thus triggering a red flag according to the auditee CAHRA determination methodology, enhanced desk-based due diligence has also been conducted on all suppliers. All mining suppliers and the smelter/processor have been assessed through OTG assessments since 2024. Further, during the assessment period specifically, the auditee conducted OTG assessments on 2 out of 8 suppliers (one of which required an OTG assessment of six mining locations). Data point 3: The auditor reviewed the due diligence documentation provided by the auditee, including the Summary Due Diligence Reports and OTG assessment reports, and confirms that enhanced due diligence has been conducted as outlined in the procedure and explained by the Responsible Sourcing Manager. However, while the documentation corroborates the above-mentioned approach to OTG assessments, the company has not yet established a documented schedule for future assessments. Auditor note: During the closing meeting, the auditee acknowledged this gap in due diligence implementation and demonstrated a strong commitment to addressing this finding as part of the CAP process or in preparation for verification during the next assessment.

Finding Summary

The auditee has not yet established a documented schedule for future on-the-ground assessments.

Standard Reference

Section VII. Step 2A9

Suggested Improvement Measure

Formalize a schedule or plan with the expected recurrence of each future on-the-ground assessments.

RFT-17 - Is there a process to integrate feedback from the Grievance Mechanism into the risk identification process?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which states that "The review process (of the due diligence management system framework) systematically incorporates insights from grievance mechanisms." In addition, ANNEXURE B of the Procedure lists "grievance mechanism" as one of the supply chain due diligence requirements collected and verified as part of due diligence. Data point 2: The auditor interviewed the Responsible Sourcing Manager, who explained that no grievances were received by the auditee with respect to Annex II / supply chain risks. Data point 3: The auditor reviewed the Summary Due Diligence Reports completed for each supplier, as well as examples of on-the-ground assessment reports, and confirms that the auditee verified whether suppliers have a grievance mechanism and whether grievances have been received during the assessment period.

RFT-18 - Does the process to identify and assess risks include consideration of all risks noted in the OECD Guidance Annex II Model Policy and applicable standard?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which outlines the risks in scope of the Procedure. All risks noted in the OECD Guidance Annex II Model Policy are in scope. Data point 2: The auditor reviewed the Summary Due Diligence Reports and on-the-ground assessment reports and confirmed that suppliers have been assessed against all Annex II risks.

RFT-19 - GOLD AND PRECIOUS METALS ONLY: For secondary materials sourced from a location outside of a CAHRA, is additional due diligence, proportional to the value of the transaction, carried out by the facility for transactions beyond the threshold of 15,000 USD or the local legal threshold (whichever is lower) per cash transaction? (OECD)

Auditor Conclusion - Not applicable

Data Points

Data point 1: Interviews with the IRS Contracts Manager and Responsible Sourcing Manager confirmed that, during the assessment period, the auditee did not source secondary material. Data point 2: The auditor reviewed 650 sampled transactions and confirms that the company did not source secondary material.

Step 3: Respond to Identified Risks

RIR-1 - Is there a process to report findings on actual and/or potential risks identified in the supply chain to the appointed senior manager? If yes, describe the process.

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager, who explained that the results of enhanced due diligence or risk assessment are reported to senior management. Data point 2: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which states that "Any actual and potential risks identified by the mineral supply chain risk assessment are communicated to Implats EXCO by the Compliance Officer." Data point 3: The auditor reviewed the Summary Due Diligence Report compiled by the Responsible Sourcing Manager for each supplier and confirms that these reports include the outcome of the enhanced due diligence process, and that these reports have been signed off by each member of the Responsible Sourcing Committee. Data point 4: The auditor interviewed all members of the Responsible Sourcing Committee, who demonstrated a good understanding of the facility's enhanced due diligence process and findings. Data point 5: The auditor reviewed the Responsible Sourcing Committee agenda and meeting minutes, which corroborate the information provided by the interviewees. It should be noted that on-the-ground assessments are conducted by the members of the Responsible Sourcing Committee themselves, following training, thus ensuring all relevant senior management is deeply knowledgeable of the company's due diligence practices.

RIR-2 - Does the facility report suspicious behavior of criminal activity to local, national, regional, and international law enforcement agencies? (OECD)

Auditor Conclusion - Conform

Data Points

As described in SCT-21, the auditee has processes in place to coordinate law enforcement agencies, when necessary. Data point 1: The auditor interviewed the Responsible Sourcing Manager who explained that the company has conducted a stakeholder mapping exercise to identify relevant stakeholders which may be engaged, should Annex II risks be identified requiring risk mitigation. Relevant stakeholders identified include law enforcement, for the following risks: money laundering and terrorism financing, theft of PGM-containing material. Data point 2: The auditor reviewed ANNEXURE G of the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS, IRS-WP-003 v.11), which corroborates such stakeholder mapping exercise. Data point 3: The auditor interviewed the Protection Services Superintendent and Security Officer who explained, and showed documentary evidence of standard operating procedures, for protocols requiring collaboration with law enforcement (for example, in instances of thefts at the facility). The auditee is also a standing member of the Minerals Council Forum, through which law enforcement coordination is also undertaken at a higher level. However, no suspicious behavior of criminal activity has been identified during the assessment period in relation to Annex II risks and requiring reporting to law enforcement agencies.

RIR-3 - Is there a process to mitigate identified risks appropriately as per OECD and applicable standard?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which outlines the process undertaken by the auditee to mitigate identified risks. Specifically, should Annex II risks be identified, the company will "immediately terminate an agreement, following written notice, if the annual mineral supply chain due diligence or ongoing monitoring activities identify that a Counterparty has been found guilty of any of the following offences in a court of law, or if an EDD concludes that any of the following risks exists: money laundering; terrorist financing; serious human rights abuse (...); direct or indirect support to illegitimate non-state armed group; fraudulent misrepresentation of the origin of the material; theft of PGM containing material (...)" and, for other Annex II risks, the company will "require of the Counterparty to take immediate steps by means of an agreed improvement plan, with the aim of achieving significant measurable improvement within a reasonable period not exceeding six months." Data point 2: The auditor interviewed the Responsible Sourcing Manager who explained that no Annex II risks have been confirmed during the assessment period. Data point 3: The auditor reviewed all documentation submitted by the auditee, including the Summary Due Diligence Reports and on-the-ground assessment reports, and confirms that no Annex II risks have been confirmed requiring risk mitigation.

Step 5: Report

S5-1 - Does the facility have a report, either stand-alone or integrated into an annual sustainability or corporate responsibility report that provides information on supply chain due diligence?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Impala Platinum Limited Due Diligence Report 2025, which provides information on supply chain due diligence and is published as a stand-alone report on the company's website.

S5-1a - Does the report meet the requirements of the standard (i.e. at a minimum, describe the facility's management systems, methodology and results of the risk assessment, facility details, date of the audit and the audit period; audit activities and methodology; and audit conclusions from the RMAP Summary Assessment Report, and the steps taken to manage risks)?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Impala Platinum Limited Due Diligence Report 2025 and confirms that each of the points below are covered in the report as appropriate: - the facilities in scope of the report (Rustenburg Smelter, the Base Metals Refinery, and the Platinum Metals Refinery); - the reporting period; - a description of the management system designed and implemented for implementing the company's Policy; - the methodology and results of the risk assessment; - the assessment period and results of the latest RMI RMAP assessment.

S5-1b - Is the report documented and published?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed Impala's website and confirms that Impala Platinum Limited Due Diligence Report 2025 is documented and publicly available

S5-1c - Please provide the link.

Auditor Conclusion - https://www.implats.co.za/pdf/sustainable-key-development-documents/2025/impala-platinum-ltd-diligence-report-2025.pdf

MINING OPERATIONS COBALT ONLY (LSM & ASM)

CMO-1 - COBALT ONLY: Do company operations and management system addresses employee health and safety matters in detail as appropriate based on the type and complexity of the operation (ASM and LSM), at a minimum in compliance with local laws and regulations, including the elements in questions CMO-2 through CMO-9?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

CMO-2 - COBALT ONLY: Are safety risk assessments/identification conducted and documented (e.g. hand tools, moving equipment, pedestrian traffic, eye/hand/foot injury risk, electrical, working in underground/under water pits, at heights, etc.)?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

CMO-3 - COBALT ONLY: Are health risk assessments/identification conducted and documented (e.g. inhalation hazards, work-induced hearing loss, chemical/toxins/radioactivity exposures, sanitation, drinking water, etc.)?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

CMO-4 - COBALT ONLY: Is safety equipment (PPE) provided to employees that is appropriate based on the results of the health and safety risk assessment and local law (e.g. gloves, safety shoes, eye/hearing/respiratory protection, air quality monitors, mine ventilation equipment, machine guarding, hi-visibility clothing, etc.)?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

CMO-5 - COBALT ONLY: Are mine safety evaluations, permits and structural engineering assessments, including mine shaft depth, conducted and documented in accordance with country regulations? (LSM and ASM)

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

CMO-6 - COBALT ONLY: Are fire safety evaluations conducted and documented?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

CMO-6a - COBALT ONLY: Is fire control equipment present and available, where applicable?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

CMO-7 - COBALT ONLY: Are on-site emergency response/evacuation/first aid/medical services present and available?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

CMO-8 - COBALT ONLY: Are employee safety monitoring processes/devices present and available?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

CMO-9 - COBALT ONLY: Is occupational health and safety incident reporting, tracking, investigation and corrective actions conducted in a credible and independent manner?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

CMO-10 - COBALT ONLY: ASM Presence at LSM: For LSM operations where ASM is present on or near the concession, verify that the elements in questions CMO-10.a through CMO-10.c are in place:

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

CMO-10a - COBALT ONLY: Do the LSM operations have an effective system of material control to identify and address actual / potential mixing of ASM and LSM materials, and prevent mixing, where possible? (OECD)

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

CMO-10b - COBALT ONLY: Do the LSM operations have an ongoing understanding of the Annex II and OHS risks present at the ASM locations and how those issues impact the LSM company operations?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

CMO-10c - COBALT ONLY: Where Annex II and/or OHS risks are identified in connection with the ASM activities, where ASM material is suspected/documented entering the supply chain, do companies have a process in place to collaborate with key supply chain partners on risk mitigation efforts?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

High Risk Questions

Applicability

APP-1 - Based on Auditor determination, are the High-Risk Questions applicable for this Assessment?

Auditor Conclusion - Yes

High Risk Sourcing ***Note: Completion of all high-risk questions is required even if the auditee utilizes an Upstream Assurance Mechanism.

HRS-1 - Has the facility collected evidence of chain of custody or traceability for each transaction of high-risk material, including: a) All locations of extraction, trade, handling, and export of minerals b) Documented chain of custody or traceability between the mine site and the facility for high-risk materials c) The transportation route and means of transportation for high-risk materials d) A process to ensure the integrity of the shipment, with due regard for security concerns

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which states that "a chain of custody information for the material received from Counterparty is acquired" and which describes the process to ensure the integrity of the shipment, with due regard for security concerns, as follows: "All material received from Counterparties is sealed. In the case of material shipped in bags or drums, each individual bag or drum is sealed. The bulk of material received is in the form of flotation concentrate, which is delivered in side-tipper trucks. Each truck is covered with a tarpaulin which is sealed. All seals are checked by security personnel upon arrival at the Impala Rustenburg operations and compared with the information provided on the shipping documents. Deliveries which are in any way questionable (e.g. missing or broken seals, seal numbers not matching shipping documentation, damaged bags or tarpaulins, material of different colour or consistency on same truck) shall be examined and any findings shall be reported to the Operations Manager: Toll Smelt. Such material shall be physically segregated and secured until all inconsistencies are resolved." Data point 2: The auditor reviewed the Summary Due Diligence Reports compiled by the Responsible Sourcing Manager for all suppliers, as well as 650 sample transactions, and confirms that the following documentation is maintained for each transaction of high-risk material: a) all locations of extraction, trade, handling, and export of minerals; b) transport documentation between the mine site (which is the auditee's immediate supplier) and the facility; c) the transportation route and means of transportation.

HRS-2 - Does the facility have a process to develop a full supply chain map with the identity, activity, and location of each actor in the supply chain?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the document "Supply Chain Map" which the auditee compiled using the RMI template framework. The auditor confirms that the document includes all supply chain actors, from mining through to the facility, including transporters.

HRS-2a - Is the map available for review?

Auditor Conclusion - Yes

HRS-3 - GOLD AND PRECIOUS METALS ONLY: If the facility sources or processes secondary materials, does it collect additional information from red-flagged supply chains, including through on-site visits to secondary material suppliers using a risk-based approach with priority given to persons, places, and transactions that present higher risk.

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who confirmed that the auditee does not source or processes secondary materials. Data point 2: The auditor reviewed 650 sampled transactions confirming that the auditee did not source or processed secondary material during the assessment period.

HRS-4 - GOLD AND PRECIOUS METALS ONLY: If the facility sources or processes secondary materials, does it collect additional information on those transactions requiring enhanced scrutiny, including: a) Whether there are manufacturing facilities where scrap may be generated b) The reasonable approximate level of business being done in recyclable scrap precious and platinum group metals

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager, who confirmed that the auditee does not source or processes secondary materials. Data point 2: The auditor reviewed 650 sampled transactions confirming that the auditee did not source or processed secondary material during the assessment period.

HRS-5 - GOLD ONLY: Does the Facility conduct an in-depth review of red-flagged locations and the due diligence practices of red-flagged suppliers, including: a) Reviewing research reports from governments, international organizations, NGOs, media, UN reports, and other relevant sources related to mineral extraction impacts? b) Consulting with local and central governments, civil society, community networks, UN peacekeeping units, and local suppliers, and responding to specific requests from cooperating facilities? c) Assessing whether upstream suppliers comply with OECD Guidance?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

HRS-6 - Has the facility identified the relationships of all significant upstream actors in the supply chain, including their business, government, political, or military affiliations, specifically for companies and officers operating within CAHRAs? Note: For 3T, all significant upstream actors covers immediate suppliers and in-country exporters only. For others, all significant upstream actors covers all upstream actors.

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Supply Chain Map as well as the Summary Due Diligence Report compiled by the auditee for each supplier, and confirms that the facility identified the relationships of all significant upstream actors in the supply chain, including their business, government, political or military affiliations. As described in the Summary Due Diligence Reports, as part of the KYC / red flag review process, the auditee uses World-Check One (WC1) as a screening tool to assess suppliers and to identify any potential red flags linked to these entities, such as inclusions on sanctions lists, involvement in money laundering, terrorist financing, or fraudulent activities and to verify if any of the individuals associated with these entities are Politically Exposed Persons (PEPs). Data point 2: The auditor reviewed the on-the-ground assessment reports and confirms that this includes a review of whether the supplier is affiliated with military activities.

HRS-7 - New Question - GOLD ONLY: Does the facility conduct Know Your Counterparty (KYC) processes for all third-party service providers involved in handling gold (e.g., logistics, processors, and transportation companies) or providing security at mine sites and along transportation routes?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

HRS-8 - Does the facility's Know Your Counterparty (KYC) process meet other requirements of the respective standard? (Note there may be different requirements for different minerals based on the standard(s) in scope of the assessment.

Auditor Conclusion - Not applicable

Data Points

The auditor reviewed the facility's KYC process against the All Minerals Standard. No additional requirements apply.

HRS-8a - In addition to immediate suppliers, which other suppliers were included in the KYC process for high-risk sources?

Auditor Conclusion - Data Point 1: The auditor reviewed the Due Diligence Summary Reports which the Responsible Sourcing Manager and noted that KYC checks have been conducted for immediate suppliers (7 out of 8 are mining companies), as well as transport companies. Data Point 2: The auditor interviewed the Responsible Sourcing Manager who confirmed that the facility conducts KYC checks via WorldCheck One an all known upstream suppliers: not only the immediate suppliers but also transport companies.

HRS-9 - Is the KYC process consistently implemented? (Note: demonstrate through review of actual KYC for high-risk supply chains)

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the KYC Questionnaires completed by each supplier, and confirms that these have been reviewed and assessed by the facility. The results of KYC checks are outlined in the Summary Due Diligence Report for each supplier. Data point 2: The auditor reviewed the KPIs selected by the facility to conduct regular reviews of the company's due diligence management system, and acknowledges that KYC, demonstrating that the KYC process is consistently implemented.

HRS-10 - Does the facility have a process to collect up-to-date information to understand the context of red-flagged locations in its supply chain?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which outlines the process for undertaking enhanced due diligence over its red-flagged supply chains, including to understand the context of red-flagged locations. As part of the enhanced due diligence process, the auditee: 1) conducts a comprehensive, in-depth desk-based review, incorporating supplementary information sources and/or additional requests for information from the Counterparty to further assess the potential risks in the mineral supply chain; 2) conducts an on-site investigation/visit, also referred to as on-the-ground (OTG) assessment. Data point 3: The auditor reviewed the due diligence documentation provided by the auditee, including the Summary Due Diligence Reports and OTG assessment reports, and confirms that the facility's enhanced due diligence process is adequate, and allows the facility to collect up-to-date information to understand the context of red-flagged locations in its supply chain.

HRS-11 - Does the facility have a process to generate, collect, and retain detailed qualitative information on the conditions of extraction, trade, handling, and export of minerals?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which outlines the process for undertaking enhanced due diligence over its red-flagged supply chains, including to generate, collect, and retain detailed qualitative information on the conditions of extraction, trade, handling, and export of minerals. As part of the enhanced due diligence process, the auditee: 1) conducts a comprehensive, in-depth desk-based review, incorporating supplementary information sources and/or additional requests for information from the Counterparty to further assess the potential risks in the mineral supply chain; 2) conducts an on-site investigation/visit, also referred to as on-the-ground (OTG) assessment. Data point 3: The auditor reviewed the due diligence documentation provided by the auditee, including the Summary Due Diligence Reports and OTG assessment reports, and confirms that the facility's enhanced due diligence process is adequate, and allows the facility to generate, collect, and retain detailed qualitative information on the conditions of extraction, trade, handling, and export of minerals.

HRS-12 - Does the facility adequately collect qualitative information relevant to supply chain risks, as defined by Annex II of the OECD Guidance and applicable standards, including: a) Presence and/or involvement of armed groups b) Occurrence of serious human rights abuses c) Occurrence of the worst forms of child labor d) Occurrence of forced labor e) Presence and role of public or private security forces f) Occurrence of bribery, money laundering, or non-payment of taxes, fees, and royalties g) Occurrence of other supply chain risks defined by the applicable standard

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which covers all Annex II risks. Data point 2: The auditor reviewed the Summary Due Diligence Reports and on-the-ground assessments reports, confirming that the the facility has a process in place to collect qualitative information on a) the potential presence and/or involvement of armed groups b) serious human rights abuses; c) the worst forms of child labor; d) forced labor e) presence and role of public or private security forces f) bribery, money laundering, or non-payment of taxes, fees, and royalties. Data point 3: The auditor interviewed the Responsible Sourcing Manager who conducted enhanced desk-based due diligence and all members of the Responsible Sourcing Committee who undertook the on-the-ground assessments during the current assessment period. Interviewees confirmed that Annex II risks have been assessed, but no such risk was identified.

HRS-12a - New Question - Describe the processes and methods the facility uses to collect information on supply chain risks beyond those defined in Annex II of the OECD Due Diligence Guidance or the applicable standard? Specifically, how does the facility identify, assess, and manage additional risks that it has defined, such as environmental, social, or governance risks?

Auditor Conclusion - Data point 1: The auditor reviewed the on-the-ground assessments completed by the auditee, and observed that the scope of the assessment included not only Annex II, but also Occupational Health and Safety (OHS) risks. The facility collected information on whether the supplier is certified against a OHS management system standard, and asked interviewees questions on health and safety policies, procedures, and performance, including OHS training, the provision of PPE. The facility also collected high-level questions on environmental management.

HRS-13 - Does the facility adequately collect other qualitative information to map the other factual circumstances of the supply chain, including at least the following: a) All taxes, fees, or royalties paid to the government for extraction, trade, transport, and export. b) Any other payments or compensation made to governmental agencies, officials, public or private security forces, or armed groups related to extraction, trade, transport, and export. c) Export, import, and re-export documentation, including records of all payments made for these purposes. d) Identification of qualitative conditions of extraction, trade, handling, and export of minerals where red flags have been identified.

Auditor Conclusion - Conform

Data Points

Data Point 1: The auditor interviewed the Responsible Sourcing Manager, the IRS Contracts Manager and IRS Accounting Manager who explained the company's process to collect information on a) taxes, fees, or royalties paid to the government for extraction, trade, transport, and export; b) any other payments or compensation made to governmental agencies, officials, public or private security forces, or armed groups related to extraction, trade, transport, and export; c) export, import, and re-export documentation, including records of all payments made for these purposes. The process includes submitting a KYC questionnaire, which includes the following questions: “Are all payments of taxes, fees and royalties to government up to date at the time of completion of this questionnaire?”; “Were any other payments or compensation made to government agencies and officials related to the extraction, trade, transport, and export of minerals transactions?”. “Are public security forces used on or around the mine site?” In addition to the KYC Questionnaire, the auditee collects suppliers' audited financial statements, as these have undergone thorough auditing processes and are therefore be considered a reliable and sufficient form of proof of payments. Where necessary, the company submits suppliers a Financial Questionnaire in order to more clearly extrapolate specific information related to the payment of taxes, fees and royalties paid to the government within the financial statements. Data point 2: The auditor reviewed all KYC Questionnaires completed by suppliers, as well as examples of Financial Questionnaires submitted by the auditee to its suppliers to clarify specific information from the suppliers' financial statements.

HRS-14 - LSM GOLD ONLY: Does the facility adequately collect other qualitative information to map the other factual circumstances of the supply chain, including at least the following: a) All taxes, fees, or royalties paid to government related to extraction, trade, transport, and export. b) All payments or compensation made to government agencies and officials related to extraction, trade, transport, and export. c) All payments made to public or private security forces or other armed groups at all points in the supply chain. d) Current production and capacity of mine(s), a comparative analysis of mine capacity against recorded mine production if possible, and record any discrepancies. e) The security services provided at the mine sites, transportation routes, and all points where gold is handled or processed. f) The training of security personnel, and the conformity of that training with the Voluntary Principles on Security and Human Rights. g) Screening and security risks assessments of all security personnel in accordance with the Voluntary Principles on Security and Human Rights. h) Militarization of mine sites, transportation routes, and points where gold is traded and exported. i) Instances of conflict or tensions in the relationship between medium and large-scale miners and artisanal and small-scale miners.

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

HRS-15 - ASM GOLD ONLY: Does the facility adequately collect other qualitative information to map the other factual circumstances of the supply chain, including at least the following: a) Taxes, royalties, and fees paid to government institutions and officials on export. b) Militarization of mine sites, transportation routes, and points where gold is traded and exported. c) Instances of conflict or tensions in the relationship between medium and large-scale miners and artisanal and small-scale miners.

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

HRS-16 - Does the facility have a process to map factual circumstances using a combination of sources and activities, including: a) Consultation with local and central governments and civil society organizations. b) Multiple sources desktop baseline assessment c) An on-the-ground assessment

Auditor Conclusion - Conform with continual improvement

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which outlines the process for mapping the factual circumstances of the facility's supply chain. The Procedure includes a review of multiple sources of desktop baseline assessments, as well as on-the-ground assessments. According to the procedure, engagement with stakeholders such as local and central governments and civil society organizations would be engaged for the purpose of risk mitigation. However, the Procedure does not include a consultation process for the risk assessment. Data point 2: The auditor interviewed the Responsible Sourcing Manager who conducted desk-based enhanced due diligence for all suppliers and confirmed that the facility uses multiple sources for desktop baseline assessments, as corroborated by the Summary Due Diligence Reports. The interviewee also confirmed that the facility undertakes on-the-ground assessments, as corroborated by the on-the-ground assessment reports. Data point 3: The auditor interviewed members of the Responsible Sourcing Committee who confirmed they undertook the on-the-ground assessments.

Finding Summary

The facility has not formalized a consultation process with stakeholders including local and central governments and civil society organizations during the risk assessment.

Standard Reference

Section VII Step 2B4.

Suggested Improvement Measure

Include consultation with relevant external stakeholders, including, as relevant, local and central governments and civil society organizations, during the risk assessment process; for example, during on-the-ground assessments.

HRS-17 - For suppliers and materials with identified red flags, does the facility contractually require international traders and local exporters to provide proof of payment of the taxes/payments, mineral origin and import/export information? Note: This information can be disclosed to and held by an institutionalized mechanism and provided through export or other legal documents.

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager, the IRS Contracts Manager and IRS Accounting Manager who explained the facility has a contractual relationship with two immediate suppliers which are mining companies based in Zimbabwe and which have export rights. Data point 2: The auditor reviewed the export permits of the two suppliers. Data point 3: The facility collects information on payment of taxes/payments as part of KYC. The facility collects suppliers' audited financial statements, which have undergone thorough auditing processes and are therefore considered a reliable and sufficient form of proof of payments. Where necessary, the company submits suppliers a Financial Questionnaire in order to more clearly extrapolate specific information related to the payment of taxes, fees and royalties paid to the government within the financial statements. Data point 3: The auditor reviewed all KYC Questionnaires completed by suppliers, as well as examples of Financial Questionnaires submitted by the auditee to its suppliers to clarify specific information from the suppliers' financial statements.

HRS-18 - Does the facility have a process to collect information through on-the-ground risk assessments?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which outlines the process to determine the need for enhanced due diligence and tailor risk assessment based on the red flag review results. As explained in the Procedure, for all red-flagged suppliers (which are classified as "high risk", the auditee conducts enhanced due diligence to determine whether any Annex II risks are confirmed. As part of the enhanced due diligence process, the auditee: 1) conducts a comprehensive, in-depth desk-based review, incorporating supplementary information sources and/or additional requests for information from the Counterparty to further assess the potential risks in the mineral supply chain; 2) conducts an on-site investigation/visit, also referred to as on-the-ground (OTG) assessment. To prioritise resources and optimize due diligence efforts, the frequency of the OTG assessments depends on the results of a risk-based matrix review, covering the following criteria: • Presence or absence of risk(s), including Annex II risks, identified during the initial OTG assessment; • Implats shareholding and board representation within the Counterparty; • Duration of the business relationship, e.g., longstanding agreements versus one-off or ad hoc engagements; • Stock exchange listing status, including that of the parent or holding company of the direct supplier; • Size of mine/operation; • ISO14001 and/or ISO45001 accreditation; • Other certifications demonstrating compliance with supply chain due diligence management requirements. Based on the above, suppliers are categorized into "Low (score < 3)," for which an OTG assessment is conducted once every three years; "Medium ($3 \leq x \leq 5$)," for which an OTG assessment is conducted every two years; or "High (score > 5)," for which an OTG assessment is conducted every year. Data point 2: The auditor reviewed the due diligence documentation provided by the auditee, including the Summary Due Diligence Reports and OTG assessment reports, and confirms that enhanced due diligence has been conducted, including on-the-ground assessments, as outlined in the procedure and explained by the Responsible Sourcing Manager.

HRS-18a - Does the process take into account the core principles of evidence-based approach, reliability, quality and competence as defined by the OECD Guiding Note for Upstream Company Risk Assessment?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the on-the-ground assessment template used by the auditee. The template builds on RMI resources, and aligning with the principles outlined in the OECD Guiding Note for Upstream Company Risk Assessment: a) conclusions are corroborated by verifiable, reliable, up-to-date evidence; b) assessors, who are members of the Responsible Sourcing Committee, are independent from the activity being assessed and free from conflict of interests; c) assessors have the appropriate level of competence, having received training on responsible sourcing and due diligence. Data point 2: The auditor interviewed the Responsible Sourcing Manager, who coordinates the on-the-ground assessments, and the members of the Responsible Sourcing Committee (RSC). Interviewees conformed that they have received training, using RMI training tools, before being appointed to undertake the assessments, and on a regular basis after that. Data point 3: The auditor reviewed the RSC meeting agenda and minutes, and confirms that RSC members receive regular training.

HRS-18c - New Question - Does the process outline the methodology, practices and information yielded by the on-the-ground assessment?

Auditor Conclusion - Yes

HRS-19 - Does the assessment team in the on-the-ground assessment have the necessary skills and competencies?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager who explained that on-the-ground assessments are performed by members of the Responsible Sourcing Committee (RSC), which includes top management from key departments such as sales, sourcing, and operations. Data point 2: The auditor reviewed the on-the-ground assessment reports provided by the auditee, which include a section "Information to demonstrate competency to perform the assessment," which outlines the core compentencies of each assessor. Data point 3: The auditor interviewed members of the (RSC), who explained they received training on responsible sourcing and due diligence prior to undertaking the on-the-ground assessments, and on a regular basis after that. Data point 4: The auditor reviewed the RSC meeting agenda and minutes, and confirms that RSC members receive regular training.

HRS-20 - Describe the process to determine the scope of the assessment, including: a) Participating actors b) Locations c) Operations

Auditor Conclusion - Data point 1: The auditor reviewed the on-the-ground assessment reports provided by the auditee and noted that on-the-ground assessments were conducted using RMI on-the-ground assessment tool, primarily against the OECD Guidance 5-step framework. Assessments were conducted at the immediate suppliers' which are mine sites, with the involvement on suppliers' management team and workers. Data point 2: The auditor interviewed members of the Responsible Sourcing Committee who confirmed the approach taken for on-the-ground assessments, including to interviewing workers using best-practice auditing tips (e.g. ensuring appropriate gender representation, conducting interviews away from management).

HRS-21 - New Question - Does the facility define the scope of the assessment activities to cover at a minimum the following: a) Obtain first-hand evidence of: a.1) The militarization of mine sites, transportation routes, and points where minerals are traded. a.2) Serious abuses associated with the extraction, transport, or trade of minerals (as defined in the model supply chain policy in Annex II). a.3) Other risks defined in the applicable standard. b) Respond to specific questions or requests for clarifications made by cooperating companies and put forward recommendations for the facility risk assessment and risk management. c) Receive and assess grievances voiced by interested parties on the ground and communicate to cooperating companies

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the on-the-ground assessment reports provided by the auditee and confirms that they capture all of the following : whether the site, transportation routes, and points where minerals are traded are militarized; potential serious abuses associated with the extraction, transport, or trade of minerals. The assessments also include recommended corrective actions to promote continual improvement. Finally, the assessment includes information on the suppliers' grievance mechanism.

HRS-22 - Do assessments result in a report that includes, at a minimum: a) Methodology b) Assessment team details c) Scope of the assessment d) Sampling methodology e) Limitations f) Results

Auditor Conclusion - Conform with continual improvement

Data Points

Data point 1: The auditor reviewed the on-the-ground assessment reports provided by the auditee, which are documented reports that include a) methodology, b) assessment team details, c) scope of the assessment, d) sampling methodology, f) results. However, the reports do not include a section on potential limitations. Auditor note: During the closing meeting, the auditee acknowledged this gap in due diligence implementation and demonstrated a strong commitment to addressing this finding as part of the CAP process or in preparation for verification during the next assessment.

Finding Summary

The on-the-ground assessment reports do not include disclosure of potential limitations.

Standard Reference

Section VII. OECD Step 2.B.

Suggested Improvement Measure

Include in the on-the-ground assessment reports a section on potential limitations.

HRS-23 - Do the reports demonstrate that the process was consistently followed?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the on-the-ground assessment and Summary Due Diligence Report compiled by the Responsible Sourcing Manager for each supplier and confirms the on-the-ground assessments are consistently followed.

HRS-24 - Does the facility include the results of on-the-ground assessment into the due diligence system?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager, who explained that the results of enhanced on-the-ground assessments are reported to senior management. Data point 2: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which states that "Any actual and potential risks identified by the mineral supply chain risk assessment are communicated to Implats EXCO by the Compliance Officer." Data point 3: The auditor reviewed the Summary Due Diligence Report compiled by the Responsible Sourcing Manager for each supplier and confirms that these reports include the outcome of the enhanced due diligence process, including the on-the-ground assessment, and that these reports have been signed off by each member of the Responsible Sourcing Committee. Data point 4: The auditor reviewed the Responsible Sourcing Committee agenda and meeting minutes, which corroborate the information provided by the interviewees. It should be noted that on-the-ground assessments are conducted by the members of the Responsible Sourcing Committee themselves, following training, thus ensuring all relevant senior management is deeply knowledgeable of the company's due diligence practices.

HRS-25 - GOLD AND PRECIOUS METALS ONLY: Where applicable, during on-the-ground assessment, did the facility assist and enable legitimate ASM producers to build secure, transparent, and verifiable supply chains through training and support in the formalization process consistent with the OECD Guidance?

Auditor Conclusion - Not applicable. Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained all mining operations from which the facility receives material are Large Scale Mines. Data point 2: The auditor reviewed the Summary Due Diligence Reports and On-The-Ground Assessment Reports which corroborate that the facility's suppliers are not engaged with ASM.

HRS-26 - GOLD AND PRECIOUS METALS ONLY: During the on-the-ground assessment, does the facility obtain detailed information on the supply chain actors and the supply chain of Large-Scale Mining (LSM) material, including: a) Current production and capacity of the mine b) If applicable, information on ASM operations on the LSM concession, on the relationship between the LSM and ASM as well as any instances of ASM material being introduced into the facility operations.

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the on-the-ground assessment reports and confirms that these include information on the "Productive capacity of mine site per month [tons ore] (at the time of inspection)." As per HRS-25, information on ASM is not applicable.

HRS-27 - GOLD AND PRECIOUS METALS ONLY: During the on-the-ground assessment, does the facility obtain detailed information regarding the supply chain actors and supply chain of Artisanal and Small-Scale Mining (ASM) material, including the following: a) An assessment of whether the artisanal mining team or association can be considered as engaged in legitimate artisanal and small-scale mining b) Identification of any instances where materials from other sources are introduced into the supply chain or fraudulently represented c) If applicable, details on the relationship between Large-Scale Mining (LSM) and ASM producers.

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained all mining operations from which the facility receives material are Large-Scale Mines. Data point 2: The auditor reviewed the Summary Due Diligence Reports and On-The-Ground Assessment Reports which corroborate that the facility's suppliers are not engaged with ASM.

HRS-28 - COBALT, GOLD AND PRECIOUS METALS ONLY: Does the facility take due regard to the difference between large scale mining (LSM) and artisanal and small-scale mining (ASM) operations and record if primary material is extracted by LSM or ASM?

Auditor Conclusion - Conform with continual improvement

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who explained all mining operations from which the facility receives material are Large-Scale Mines, as corroborated by the On-The-Ground Assessments undertaken by the auditee over its suppliers. Data point 2: A review of all documentation received, including the Summary Due Diligence Reports as well as On-The-Ground Assessment Reports corroborates that the suppliers operate Large-Scale Mines and that the auditee checks whether its suppliers purchase materials from other sources. However, as per SCT-13, the auditee does not currently explicitly record information on whether ASM may be present in the supply chain in the Due Diligence Report.

Finding Summary

The facility does not currently record whether ASM might be present in its supply chains as part of its Summary Due Diligence Reports.

Standard Reference

Section VII. Step 1C1.3-4.

Suggested Improvement Measure

Include, within the Summary Due Diligence Reports (or other relevant document), the type of operations (Artisanal and Small-Scale Mining - ASM and/or Large-Scale Mining - LSM) of the mined mineral used.

HRS-29 - Has the facility assessed the legality of the suppliers / transactions (if applicable)? For example, for the following countries, an ICGLR certificate is legally required for export: DRC, Rwanda.

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Summary Due Diligence Reports completed by the auditee for all suppliers and confirms that the auditee assesses the legality of all suppliers. The Reports include a section entitled: “List of Due Diligence Documents on Record,” such as: mining rights, and export permits (where applicable). Data point 2: The auditor reviewed the documentation provided by the auditee as part of the due diligence management system and confirms that the auditee collects export permits for suppliers based in Zimbabwe, as well as tax compliance statements for all. Data point 3: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who confirmed that the facility collects evidence of compliance with legal requirements including mining permits, tax compliance statements, as well as export permits for Zimbabwe-based suppliers.

HRS-30 - COBALT ONLY: Does the facility's due diligence system, at a minimum, provide evidence of the following: a) The independent verification that the requirements of the RMAP Cobalt Standard are met for any external or owned LSM operations b) The independent verification that the requirements of the RMAP Cobalt Standard are met for any external or owned ASM operations

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

Specific Assessment of Due Diligence Practices and Qualitative Conditions

DDP-1 - COBALT ONLY: Is the treatment unit/crude refiner conformant with the RMI's Responsible Minerals Assurance Process (RMAP) Cobalt Assessment, or equivalent?

Auditor Conclusion - No

DDP-1a - COBALT ONLY: Has the facility conducted an on-the-ground assessment for each treatment unit/crude refiner that is not conformant with RMI's RMAP Cobalt Assessment, or equivalent? If Yes, did the assessment check below: a) The treatment unit carries out due diligence in accordance with the OECD Guidance, including the specific requirements defined in the standard and its Appendix I? b) The treatment unit's due diligence system includes all risks defined in the Chinese Guidelines: Annex Model Supply Chain Policy or OECD Guidance Annex II Model Policy as well as any additional risks included in Table 1 of the standard. c) The treatment unit has a strong management system in place to manage risks specifically related to worst forms of child labor. d) The treatment unit's management system is aligned with the OECD Practical actions for companies to identify and address the worst forms of child labour in mineral supply chains. e) The treatment unit maintains all the data points required for the system of controls and transparency as defined in the standard and Section B. of the Appendix, covering all its material suppliers and sources, including: e.1) The name and location of the mine of origin for mined material, with the greatest possible specificity e.2) Each location where mined material is consolidated, blended, crushed, milled, smelted and/or refined e.3) The method of extraction (defined as either artisanal or mechanized mining) e.4) The date the mineral is extracted, processed, concentrated, smelted and/or refined e.5) The mineral weight e.6) The assay results indicating the metal grade. f) The treatment unit made all data points of the system of controls and transparency for the material supplied available to the Facility. g) The treatment unit implements internal material control system that, at a minimum, meet the requirements of Section V.A. System of Controls and Transparency, Internal Material Controls, of the standard, including: g.1) Each individual transaction of relevant material received is identified and recorded g.2) The treatment unit's internal material control system ensures all material received is inspected to confirm the type, weight, and source of the material g.3) The treatment unit demonstrates the ability to reconcile material inputs and outputs over a given period of time. h) The level of concentration declared for the material input and output is plausible. i) Estimated losses in the mass balance calculation are reasonable.

Auditor Conclusion - Not applicable

Data Points

Question DDP-1 is not applicable to Impala Rustenburg. "Not applicable" was not available in the report. For Impala Rustenburg, the All Minerals Standard applies and there is no treatment unit/crude refiner.

DDP-1b - COBALT ONLY: Were the assessments of the treatment units independently verified? Please describe if: a) They were conducted by an independent third party, and/or b) They were conducted by the facility and included in the scope of the facility's assessment against the standard.

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-1c - COBALT ONLY: If the assessment was conducted by the facility, did the auditor conduct an onsite verification of the facility's on-the-ground risk assessment at all or a sample of the treatment units?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-1d - COBALT ONLY: Did the assessment meet the requirements of the standard and was the assessment appropriate for size, complexity and risk of the supply chain?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-1e - COBALT ONLY: Did the assessor or assessment team meet the minimum requirements?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-2 - COBALT ONLY: Did the treatment unit appropriately exercise due diligence over each Mechanized Mining Operation in the supply chain where red flags or warning signs have been identified?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-2a - COBALT ONLY: Does the Mechanized Mining Operation have an independent third party certification that addresses the areas of this standard or has otherwise an independent audit confirming the third party assessment?

Auditor Conclusion - Not applicable

DDP-2b - COBALT ONLY: If neither the treatment unit nor an independent third party certification are available, did the facility conduct an on-the-ground assessment of each Mechanized Mining Operation in the supply chain where red flags or warning signs have been identified?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-3 - COBALT ONLY: For all on-the-ground assessments of the Mechanized Mining Operations (regardless of assessor), did the assessment meet the requirements of the standard for due diligence?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-3a - COBALT ONLY: The mechanized mining operation has designed and effectively implements a due diligence system to identify, assess and appropriately mitigate risks that are conformant with the Chinese Guidelines or the OECD Guidance.

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-3b - COBALT ONLY: The due diligence system covers all risks defined in the Chinese Guidelines or OECD Guidance.

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-4 - COBALT ONLY: For all on-the-ground assessments of the Mechanized Mining Operations (regardless of assessor), did the assessment meet the requirements of the standard for responsible mining?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-4a - COBALT ONLY: There are no serious abuses associated with the extraction, transport or trade of minerals from the mechanized mining operations as defined in Chinese Guidelines or OECD Guidance.

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-4b - COBALT ONLY: The mechanized mining operation has designed and effectively implements an occupational health and safety management system in conformance with internationally recognized standards.

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-4c - COBALT ONLY: If applicable, the mechanized mining operation has a due diligence and internal control system to assess risks related to forced labor, child labor, unsafe working conditions and uncontrolled use of hazardous substances in their supply chain.

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-5 - COBALT ONLY: For all on-the-ground assessments of the Mechanized Mining Operations (regardless of assessor), did the assessment meet the requirements of the standard for internal material control?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-5a - COBALT ONLY: The mechanized mining operation has internal material control systems in place.

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-5b - COBALT ONLY: The mechanized mining operation has made all data points of the system of controls and transparency for the material supplied available to the facility.

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-6 - COBALT ONLY: Did the treatment unit appropriately exercise due diligence over each Artisanal Mining Operation in the supply chain where red flags or warning signs have been identified?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-6a - COBALT ONLY: Does the Artisanal Mining Operation have an independent third party certification that addresses the areas of this standard or has otherwise an independent audit confirming the third party assessment?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-6b - COBALT ONLY: If neither the treatment unit nor an independent third party certification are available, did the facility conduct an on-the-ground assessment of each Artisanal Mining Operation in the supply chain where red flags or warning signs have been identified?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-7 - COBALT ONLY: For all on-the-ground assessments of the Artisanal Mining Operations (regardless of assessor), did the assessment meet the requirements of the standard for due diligence?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-7a - COBALT ONLY: Mining operations are legitimate according to the definition provided by the standard.

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-7b - COBALT ONLY: There is an ongoing monitoring system in place that ensures the timely and effective reporting of incidents at mine level to relevant supply chain actors including the facility.

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-8 - COBALT ONLY: For all on-the-ground assessments of the Artisanal Mining Operations (regardless of assessor), did the assessment meet the requirements of the standard for responsible mining?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-8a - COBALT ONLY: There are no serious abuses associated with the extraction, transport or trade of minerals from the artisanal mining operations as defined in Chinese Guidelines or OECD Guidance.

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-9 - COBALT ONLY: For all on-the-ground assessments of the Artisanal Mining Operations (regardless of assessor), did the assessment meet the requirements to ensure occupational health and safety conditions are adequate to maintain the artisanal miner's physical and mental health?

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-9a - COBALT ONLY: Basic mine safety rules are defined and followed by the artisanal miners.

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-9b - COBALT ONLY: Appropriate personal and well-maintained protective equipment is provided to and used by the artisanal miners.

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

DDP-10 - COBALT ONLY: For all on-the-ground assessments of the Artisanal Mining Operations (regardless of assessor), did the assessment meet the requirements to ensure the artisanal mining operation has made all data points of the system of controls and transparency for the material supplied available to the facility, including: a) The name and location of the mine of origin for mined material, with the greatest possible specificity b) Each location where mined material is consolidated, blended, crushed, milled, smelted and/or refined c) The method of extraction (defined as either artisanal or mechanized mining) d) The date the mineral is extracted, processed, concentrated, smelted and/or refined e) The mineral weight f) The assay results indicating the metal grade.

Auditor Conclusion - Not applicable

Data Points

Not applicable - All Minerals Standard

Risk Assessment for High Risk Sourcing

RA-1 - Does the facility have a risk assessment process in place?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which outlines the process to determine the need for enhanced due diligence and tailor risk assessment based on the red flag review results. As explained in the Procedure, for all red-flagged suppliers (which are classified as "high risk", the auditee conducts enhanced due diligence to determine whether any Annex II risks are confirmed. Data point 2: The auditor interviewed the Responsible Sourcing Manager who explained the risk assessment process, as outlined in the Procedure. As part of the enhanced due diligence process, the auditee: 1) conducts a comprehensive, in-depth desk-based review, incorporating supplementary information sources and/or additional requests for information from the Counterparty to further assess the potential risks in the mineral supply chain; 2) conducts an on-site investigation/visit, also referred to as on-the-ground (OTG) assessment. To prioritise resources and optimize due diligence efforts, the frequency of the OTG assessments depends on the results of a risk-based matrix review, explained in RFT-16. Data point 3: The auditor reviewed the Summary Due Diligence Reports completed by the auditee for all suppliers, as well as the OTG assessment reports completed during the assessment period, and confirms that the facility has a risk assessment process in place.

RA-2 - Was the facility's risk assessment conducted against the following criteria: a) The principles and standards of the supply chain policy referencing OECD Annex II b) National laws of the countries: b.1) where the facility is domiciled or publicly traded (if applicable); b.2) from which the covered minerals originate; and of transport or re-export. c) Legal instruments governing the facility operations and business relations, such as financing agreements, contractor agreements, and supplier agreements d) Other relevant international instruments such as the OECD Guidelines for Multinational Enterprises, international human rights, and humanitarian law.

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the KYC Questionnaires, Summary Due Diligence Reports, and on-the-ground assessment reports, which confirm that the facility's risk assessments are conducted against the following criteria: a) the principles and standards of the supply chain policy referencing OECD Annex II; b) national laws of South Africa and Zimbabwe; c) legal instruments governing the facility operations and business relations; d) other relevant international instruments. For example, the auditee collects, from all suppliers, a Tax Compliance Certificate, permits or licenses to operate such as mining rights or export rights, and suppliers' policies on human rights, responsible sourcing, occupational health and safety, and other relevant sustainability topics. Data point 2: The auditor interviewed the Responsible Sourcing Manager who explained the process to screen suppliers using World-Check One, to ensure all suppliers and other known upstream entities such as transporters meet compliance requirements and are not listed in sanctions lists.

RA-3 - Did the assessment include all risks listed in Annex II of the OECD Guidance and applicable standard?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11), which outlines the risks in scope of the Procedure. All risks noted in the OECD Guidance Annex II Model Policy are in scope. Data point 2: The auditor reviewed the Summary Due Diligence Reports and on-the-ground assessment reports and confirmed that suppliers have been assessed against all Annex II risks.

RA-3a - Did any of the assessments identify any actual or potential risks?

Auditor Conclusion - No

RA-4 - Does the facility conduct ongoing risk monitoring for complex supply chains, including supply chains with ASM?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager who explained the process for conducting ongoing risk monitoring. KYC, red flags review and desk-based enhanced due diligence are conducted on an annual basis; while on-the-ground assessments are conducted regularly, either annually, every two years, or every three years, depending on the risk profile of the supplier. Data point 2: The auditor reviewed the Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11) which corroborates the process explained by the Responsible Sourcing Manager and outlined in RFT-16. Data point 3: The auditor reviewed the documentation provided by the auditee as part of the due diligence management system, including the Summary Due Diligence Reports and on-the-ground assessment reports, and confirms that the facility conducts ongoing risk monitoring.

Risk Mitigation

RM-1 - Does the facility have a process to determine a risk management strategy appropriate for its specific circumstances, taking into account the following strategies: a) Continuing trade throughout the course of measurable risk management efforts; b) Temporarily suspending trade while pursuing ongoing measurable risk mitigation; c) Disengaging with a supplier in cases where mitigation appears not feasible or unacceptable

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the facility’s Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11)) which describes the facility’s approach to risk management. Should the result of the mineral supply chain due diligence identify a potential risk relating to risks such as bribery, the company may choose to continue trade throughout the course of measurable risk management efforts. According to the Procedure, the company will “require of the counterparty to take immediate steps by means of an agreed improvement plan, with the aim of achieving significant measurable improvement within a reasonable period not exceeding six months. The improvement plan shall be approved by the RSC. Impala may continue to process material from this source during the six-month period. Further failure to mitigate the identified risk may result in termination of the agreement at the sole discretion of Impala.” While, for Annex II risks requiring immediate suspension or disengagement, “Impala shall immediately terminate an agreement, following written notice, if the annual mineral supply chain due diligence or ongoing monitoring activities identify that a counterparty has been found guilty of any of the following offences in a court of law, or if an enhanced due diligence concludes that any of the following risks exists: money laundering; terrorist financing; serious human rights abuse (...); direct or indirect support to illegitimate non-state armed group; fraudulent misrepresentation of the origin of the material.” Data point 2: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager, who confirmed that the risk management strategy is selected based on the criticality of the risk identified, consistent with the approach outlined in the facility's Supply Chain Policy and the OECD Due Diligence Guidance Annex II.

RM-2 - Is the risk mitigation strategy appropriate to the type and scale of the risks of adverse impacts and actual adverse impacts and the facility’s position along the supply chain?

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager, who confirmed that, during the assessment period, no risks were identified requiring risk mitigation. Data point 2: The auditor reviewed all documentation submitted by the auditee as part of the due diligence management system, including the Summary Due Diligence Reports and on-the-ground assessments, and confirms that no risks were identified requiring risk mitigation.

RM-3 - Does the facility have a process to establish and adopt a risk mitigation plan that meets the requirements of the standard?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the company's Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11)) which includes a requirement, for risks requires that "the Counterparty takes immediate steps by means of an agreed improvement plan, with the aim of achieving significant measurable improvement within a reasonable period not exceeding six months. The improvement plan shall be approved by the RSC. Impala may continue to process material from this source during the six-month period. Further failure to mitigate the identified risk may result in termination of the agreement at the sole discretion of Impala." Data point 2: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who confirmed that, during the assessment period, no risks were identified requiring risk mitigation.

RM-4 - If the supplier is not disengaging, are all identified risks included in the risk mitigation plan?

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who confirmed that, during the assessment period, no risks were identified requiring risk mitigation. Data point 2: The auditor reviewed all documentation submitted by the auditee as part of the due diligence management system, including the Summary Due Diligence Reports and on-the-ground assessments, and confirms that no risks were identified requiring risk mitigation.

RM-5 - Does the facility's risk management plan include the key elements required by the standard and align with OECD guidelines, including: a) Quantifiable risk mitigation measures and clear performance objectives with monitoring and tracking mechanisms. b) Reasonable timescales for completion, with progress assessments at a minimum of six-month intervals. c) A plan for progressive performance improvement. d) Qualitative and/or quantitative indicators to measure improvement.

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the Responsible Sourcing of Metals Procedure (IRS-WP-003 rev.11) which states that, should the supplier be involved in an Annex II risk requiring risk mitigation, "then the Counterparty shall be required to take immediate steps by means of an agreed improvement plan, with the aim of achieving significant measurable improvement within a reasonable period not exceeding six months." (...) "In the case where Impala has requested a Counterparty to adopt an improvement plan, Impala shall, in consultation with the Counterparty and affected stakeholders, state clear performance objectives, including qualitative and/or quantitative indicators in order to measure improvement" (...) "The improvement plan shall be approved by the RSC. Impala may continue to process material from this source during the six-month period." Data point 2: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who confirmed that the company has a process in place to establish risk management plans, if applicable. Based on the documentary review and the interviews conducted with the management team, the auditor confirms that the facility has a process in place to establish a risk management plan which includes the key elements required by the standard.

RM-6 - Is the risk-mitigation plan consistently implemented, supported by sufficient resources?

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who confirmed that, during the assessment period, no risks were identified requiring risk mitigation. Data point 2: The auditor reviewed all documentation submitted by the auditee as part of the due diligence management system, including the Summary Due Diligence Reports and on-the-ground assessments, and confirms that no risks were identified requiring risk mitigation.

RM-7 - Does the facility have a process to evaluate the implementation of the risk management plan at planned intervals?

Auditor Conclusion - Conform

Data Points

Data point 1: The auditor reviewed the company's Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11)) which describes the facility's approach to evaluating the implementation of risk management plans, as follows: "In the case where Impala has requested a Counterparty to adopt an improvement plan, Impala shall, in consultation with the Counterparty and affected stakeholders, state clear performance objectives, including qualitative and/or quantitative indicators in order to measure improvement. (...) Risk mitigation plans and their effectiveness shall be monitored on an on-going basis. Any change in the supply chain may necessitate a repeat of some due diligence steps to ensure effective management of risk." In addition, the Procedure requires that suppliers implement the risk management plan "within a reasonable period not exceeding six months" after which the facility would re-evaluate the risk management strategy.

RM-8 - Does the risk monitoring plan include a roadmap, timeline and necessary resource allocation?

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who confirmed that, during the assessment period, no risks were identified requiring risk mitigation. Data point 2: The auditor reviewed all documentation submitted by the auditee as part of the due diligence management system, including the Summary Due Diligence Reports and on-the-ground assessments, and confirms that no risks were identified requiring risk mitigation.

RM-9 - Is the effectiveness of risk mitigation efforts evaluated?

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who confirmed that, during the assessment period, no risks were identified requiring risk mitigation. Data point 2: The auditor reviewed all documentation submitted by the auditee as part of the due diligence management system, including the Summary Due Diligence Reports and on-the-ground assessments, and confirms that no risks were identified requiring risk mitigation.

RM-10 - Does the facility report to senior management on the progress of risk mitigation efforts?

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who confirmed that, during the assessment period, no risks were identified requiring risk mitigation. Data point 2: The auditor reviewed all documentation submitted by the auditee as part of the due diligence management system, including the Summary Due Diligence Reports and on-the-ground assessments, and confirms that no risks were identified requiring risk mitigation.

RM-11 - How does the facility evaluate its ability to influence suppliers, local and centralized authorities, and affected stakeholders to prevent or mitigate identified risks?

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who confirmed that, during the assessment period, no risks were identified requiring risk mitigation. Data point 2: The auditor reviewed all documentation submitted by the auditee as part of the due diligence management system, including the Summary Due Diligence Reports and on-the-ground assessments, and confirms that no risks were identified requiring risk mitigation.

RM-11a - How is the facility's influence over these actors reflected in its risk mitigation plan and measures?

Auditor Conclusion - Not applicable

RM-12a - Describe the process used to identify affected stakeholders.

Auditor Conclusion - Data point 1: The auditor reviewed the company's Responsible Sourcing Procedure (RESPONSIBLE SOURCING OF METALS (IRS-WP-003 v11)) which describes the facility's approach to stakeholder engagement for the purpose of risk mitigation, as follows: "Affected stakeholders are identified based on their potential to be impacted by the identified risk or by the actions taken to mitigate that risk. This includes, but is not limited to, local communities, workers, suppliers, civil society organisations, and any other parties with a direct or indirect interest in the issue. The process for stakeholder identification involves: • Reviewing the nature and context of the identified Annex II risk, including the geographic location, operational activities, severity, and likelihood of impact; • Engaging with relevant internal departments (e.g., Responsible Sourcing, Procurement, Legal, Risk, Sustainability, and Compliance) to identify potentially affected or influential stakeholders using available due diligence data and institutional knowledge; • Consulting with the Counterparty to understand their stakeholder landscape, supported by any available stakeholder mapping exercises, grievance records, audit reports, Environmental and Social Impact Assessments (ESIAs), or Human Rights Impact Assessments (HRIAs); and • Referring to third-party sources, such as civil society reports, independent risk assessments, media coverage, or public domain information, to identify additional stakeholders, particularly in known high-risk or Conflict-Affected and High-Risk Areas (CAHRAs). Once identified, stakeholders are prioritised based on two key dimensions: • Impact Level – the degree to which they are likely to be affected by the risk; and • Mitigation Influence – their ability to contribute to, obstruct, or otherwise influence the outcome of the risk mitigation process." Data point 2: The auditor interviewed the Responsible Sourcing Manager who confirmed the stakeholder engagement process, as outlined in the Procedure.

RM-12b - For this assessment period, list the affected stakeholders consulted for the risk mitigation.

Auditor Conclusion - Not applicable

RM-12c - For this assessment period, list any stakeholders contacted for consultation who did not participate, and explain why they did not participate, if applicable.

Auditor Conclusion - Not applicable

RM-13 - Does the facility establish or support community-based networks to monitor risk mitigation?

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who confirmed that, during the assessment period, no risks were identified requiring risk mitigation. Data point 2: The auditor reviewed all documentation submitted by the auditee as part of the due diligence management system, including the Summary Due Diligence Reports and on-the-ground assessments, and confirms that no risks were identified requiring risk mitigation.

RM-15 - For this assessment period, has the Facility implemented the measures defined within the timeframe indicated in the risk management plan?

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who confirmed that, during the assessment period, no risks were identified requiring risk mitigation. Data point 2: The auditor reviewed all documentation submitted by the auditee as part of the due diligence management system, including the Summary Due Diligence Reports and on-the-ground assessments, and confirms that no risks were identified requiring risk mitigation.

RM-16 - Where gaps have been identified in the risk management plan, does the company take appropriate action?

Auditor Conclusion - Not applicable

Data Points

Data point 1: The auditor interviewed the Responsible Sourcing Manager and IRS Contracts Manager who confirmed that, during the assessment period, no risks were identified requiring risk mitigation. Data point 2: The auditor reviewed all documentation submitted by the auditee as part of the due diligence management system, including the Summary Due Diligence Reports and on-the-ground assessments, and confirms that no risks were identified requiring risk mitigation.

RM-17 - Please describe any continual improvement activities related to risk mitigation in which the facility has engaged since the last assessment period.

Auditor Conclusion - Not applicable

Upstream Assurance Mechanisms

Step 5 Report

Community Participation - COBALT ONLY

CP-1 - COBALT ONLY: Note the ways in which the facility effectively engages with local communities with a view to establish partnerships with artisanal miners, local communities, governmental and non-governmental organizations as well as other stakeholders.

Auditor Conclusion - Not applicable

Auditor Conclusions

Overall Conclusions

AC-1 - Is the facility due diligence process: a). in line with the requirements of the Standard b). appropriate for the level of the identified risks and impacts and complexity of the supply chain, nature, scale and operational context of the Facility?

Auditor Conclusion - Conform

Data Points

The facility maintains a mature due diligence management system proportionate to its scale and context. Since the previous assessment, the facility has appointed a full-time Responsible Sourcing Manager, ensuring that appropriate resources are available for due diligence implementation. The facility's commitment to responsible sourcing and due diligence is demonstrated by the active engagement of all members of the Responsible Sourcing Committee, which include management representatives of key functions such as operations, sales, sourcing, and finance. The facility’s limited number of external suppliers (eight), most of which are long-term and majority-owned by the facility, supports effective implementation of controls.

AC-2 - OECD Step 1 Summary of Findings: Does the facility have a strong management system to support supply chain due diligence?

Auditor Conclusion - Conform

Data Points

The facility has a strong management system, which is formalized through documented policies and procedures. Roles, responsibilities, and ultimate accountability are clearly assigned, with oversight provided by the Responsible Sourcing Committee. Interviews confirmed that procedures are well understood at managerial level. Interviews and site walkthrough confirmed that procedures are well integrated into day-to-day tasks by relevant personnel.

AC-3 - Are sufficient resources made available to support the effective implementation of the due diligence management system?

Auditor Conclusion - Conform

Data Points

The facility has made sufficient resources available to ensure the effective implementation of its due diligence management system. A full time Responsible Sourcing Manager has been appointed to coordinate due diligence implementation, dedicated financial allocations support activities such as on-the-ground assessments, and training is regularly delivered to both management and personnel. The Responsible Sourcing Committee includes management representatives of relevant functions.

AC-4 - Is the facility's red flags identification process appropriate for the effective identification and confirmation of potential red flags, based on the information collected by the facility?

Auditor Conclusion - Conform

Data Points

The facility’s red flag identification process is appropriate and consistently applied. The process is formalized in a documented procedure and aligns with standard requirements, including: systematic KYC screening, CAHRA determinations, and plausibility checks. The results of the red flags identification process are recorded and reported to senior management.

AC-5 - OECD Step 2 Summary of Findings: Is the facility's risk assessment process appropriate for the effective identification of risks and/or impacts, based on the information collected by the facility?

Auditor Conclusion - Conform

Data Points

The facility applies a comprehensive, risk-based methodology to identify and assess risks, which includes both desk-based enhanced due diligence as well as on-the-ground assessments. All mining and processing suppliers have been assessed via on-the-ground assessment at least once since 2024. The assessments conducted were sufficient to confirm the presence of potential Annex II risks. No Annex II risks have been identified.

AC-6 - OECD Step 3 Summary of Findings: Is the risk management strategy and plan appropriate to the risks assessed and effective in responding to risks within appropriate timelines?

Auditor Conclusion - Conform

Data Points

The facility applies risk management strategies according to the severity of the risk identified. Risk management strategies include: continuing trading while pursuing risk mitigation, suspension of trading, or termination, in line with the expectations of the OECD Due Diligence Guidance. During the assessment period, no Annex II risks have been identified requiring risk mitigation.

AC-7 - Does the due diligence management system ensure improved due diligence and risk management performance over time?

Auditor Conclusion - Conform

Data Points

The facility has embedded into the due diligence management system a robust management review process. Reviews are conducted on a regular basis, at predetermined intervals, against a set of KPIs which help the company track due diligence performance. Progress, achievements, and improvement areas are discussed by the Responsible Sourcing Committee on a quarterly basis.

AC-8 - Is the due diligence management system based on good faith and reasonable efforts in conducting due diligence?

Auditor Conclusion - Conform

Data Points

The facility’s due diligence management system is based on good faith and reasonable efforts, consistent with OECD requirements. Evidence of this includes contractual incorporation of responsible sourcing clauses, on-the-ground assessments for all mining suppliers, systematic KYC and sanctions screening, and active engagement with suppliers to resolve outstanding addendum language or spot-check provisions. Interviews and documentation confirm that the facility applies its procedures consistently, investigates all discrepancies, and escalates issues through the Responsible Sourcing Committee when required. The approach demonstrates both good faith and a risk-proportionate methodology aligned with international best practice.

AC-9 - OECD Step 5 Summary of Findings: Are the Facility's reporting practices appropriate to the due diligence process implemented and results obtained by the Facility over the assessment period?

Auditor Conclusion - Conform

Data Points

The facility issues an annual stand-alone due diligence report, publicly available on the company website. The report describes management systems, methodology, risk assessment outcomes, and references the RMAP audit, meeting RMI disclosure requirements. Reporting is transparent, accessible, and consistent with OECD Step 5.

AC-10 - Describe the sampling methodology applied

Auditor Conclusion - Based on the transactions list provided by the auditee, Rustenburg Smelter received material from 8 suppliers during the assessment period, for a total of 3,009 transactions. All suppliers are located in South Africa and Zimbabwe, which the company considers to fall under the definition of CAHRA. For this reason, the auditor applied the high-risk sampling methodology. Considering the country-of-origin risk profile, as well as the fact that most of the 8 suppliers are at least partially owned by Impala (which provides a higher level of internal control), the auditor reviewed 650 transactions, consistent with the range required for auditees with more than 1,000 transactions.

AC-11 - Facility Context

Auditor Conclusion - Impala Platinum Limited ("Impala") is 87% owned by Impala Platinum Holdings Limited ("Implats"), a leading producer of platinum group metals (PGMs) listed on the Johannesburg Stock Exchange (JSE). The remaining 13% is held by the Employee Share Ownership Trust (ESOT) (4%), the Community Share Ownership Trust (CSOT) (4%), and the Bokamoso Consortium (5%). Impala's operations include a smelting facility and laboratory in Rustenburg, South Africa, as well as a Base Metals Refinery (BMR) and a Platinum Metals Refinery (PMR) in Springs, South Africa. Impala Refining Services (IRS), a wholly owned subsidiary of Implats, is in charge of overseeing due diligence for Impala Rustenburg, BMR, and PMR. Founded in 1968, Impala has grown into a key player in the PGM industry. Across Impala Rustenburg, Springs, and IRS, the company employs approximately 43,000 employees and contractors. During the assessment period, the company processed material sourced from its own mining complex, group companies, and third-party suppliers, for a total of 8 suppliers located in South Africa and Zimbabwe. A significant portion of its supply chain consists of companies in which Impala holds a stake or majority ownership. During the site walkthrough, the auditor observed active production.

AC-12 - Opening Meeting

Auditor Conclusion - The opening meeting was conducted at Rustenburg Smelter on Monday, 8 September 2025. The auditors used RMI opening meeting slides to explain the assessment objectives and methodology. Attendees included, in presence: the Smelter Manager, the Operations Manager: Toll Business, the Process Information Manager, the Protection Services Manager, the Senior Smelt Manager and the Senior Metallurgist. Attendees also included, virtually: the Responsible Sourcing Manager, the Group Executive: Refining & Marketing / Compliance, the IRS Executive, the IRS Contracts Manager, the Group Head: Sustainable Development; the Head of Sales, the Base Metals Sales Manager, and the IRS Accounting Manager.

AC-13 - Closing Meeting

Auditor Conclusion - "The closing meeting was conducted at the Springs IRS offices on Friday, 12 September 2025. The auditors used RMI closing meeting slides to explain the preliminary findings and next steps of the assessment process. The auditors advised the auditee that the assessment evidence collected was based on a sample of the information available. The auditors also discussed the following: the method of reporting; the process for handling assessment findings and possible consequences; the preliminary assessment findings and conclusions which were understood and acknowledged by the auditee’s management. Finally, the auditors presented the post-assessment activities, and left a set of preliminary findings. Attendees included, in presence: the Responsible Sourcing Manager, the Group Executive: Refining & Marketing / Compliance, the IRS Executive, the IRS Contracts Manager, the Group Head: Sustainable Development; the Head of Sales, and the Base Metals Sales Manager. Attendees also included, virtually: The Smelter Manager, the Operations Manager: Toll Business, the Senior Smelter Manager, and the Senior Metallurgist.

AC-14 - Please list any noteworthy achievements or best practices during the Assessment period the facility would like to share with RMAP and/or the auditors (e.g. completed RRA annually).

Auditor Conclusion - The audit noted strong collaboration and proactive engagement across all levels of the organization, with visible commitment from both top management and operational staff. Management facilitated on-site tours and ensured timely, unrestricted access to documents, records, and data. Workers and supervisors openly supported the process, demonstrating transparency around both achievements and ongoing challenges. Responsible sourcing is clearly integrated into day-to-day operations, supported by adequate resource allocation and reinforced by continuous improvement plans.

AC-15 - Continual Improvement

Auditor Conclusion - The facility has demonstrated a strong commitment to continual improvement in due diligence performance over time. Improvements since the previous audit include the appointment of a full-time Responsible Sourcing Manager and the roll-out of responsible sourcing training across relevant personnel. Further, KPIs have been developed to track responsible sourcing performance and measure progress regularly. These enhancements demonstrate the company’s commitment to strengthening its due diligence practices and ensuring that risk management becomes progressively more effective.

AC-16 - Further Comments

Auditor Conclusion - n/a

AC-17 - Did the facility make relevant information available to the assessor?

Auditor Conclusion - Yes, all relevant information was made available.

AC-18 - Did the assessor encounter any limitations over the course of the assessment?

Auditor Conclusion - No limitations were encountered.

AC-19 - Did the auditor observe any ESG risks during the assessment? - If yes note in this report and recommend auditee to undergo RMI ESG assessment with the next RMAP assessment

Auditor Conclusion - No ESG risks were observed during the assessment requiring reporting.