SUSTAINABILITY REPORTING
What goes where?

Exxaro Resources



Sustainability approach

Exxaro is a South African JSE Listed company that is becoming a diversified natural resources champion. Listed in 2006, coal is our core commodity and we have an established energy solutions business. Our growth ambitions include energy transition metals, underpinned by an efficient infrastructure and logistics network.

Transition at speed and scale

Minerals and energy business that thrives

People empowered to create impact

Catalyst for economic growth & environmental stewardship

Carbon neutral by 2050

Our ESG approach is guided by

Our Sustainable Growth & Impact strategy

ESG Commitments and objectives

Identifying and addressing material matters

Internal and external factors

Global best practice

*Old ESG Report

Reporting suite architecture



Integrated report:
The business story —Provides a concise, integrated view of Exxaro's strategy, performance, value creation and future outlook.



ESG Report:
The sustainability, governance & accountability story —Provides an overview of sustainability priorities, performance and progress, alongside detailed governance, Board and committee activities, remuneration and related disclosures.



Annual financial statements:
The financial story - Provides detailed information on Exxaro's financial performance, position and financial results.



Databook:
Provides supplementary sustainability data and detailed structured disclosures supporting the Sustainability Report.



Consolidated Mineral Resources and Mineral Reserves Report:
Provides detailed information on Exxaro's mineral resources, mineral reserves, operations and exploration activities.



Tax Report:
Provides disclosure on Exxaro's approach to tax governance, tax-related risk management, stakeholder engagement and tax contribution.



Notice of Annual General Meeting
Provides information for shareholders participating in Exxaro's Annual General Meeting.

*Old ESG Report

Sustainability Disclosures

Frameworks, guidelines and regulations informing our ESG disclosure and approach
Integrated Reporting Framework
Companies Act, 2008 (Act 71 of 2008), as amended (Companies Act)
International Financial Reporting Standards (IFRS®) Accounting Standards*
JSE Limited (JSE) Listings Requirements and Debt and Specialist Securities Listings Requirements
Department of Trade, Industry and Competition (dtic) Broad-based Black Economic Empowerment (B-BBEE) Codes of Good Practice
The effective parts of the Broad-based Socio-economic Empowerment Charter for the Mining and Minerals Industry 2018 (Mining Charter III)
King IV Report on Corporate Governance™ for South Africa, 2016 (King IV)**
South African Code for the Reporting of Exploration Results, Mineral Resources and Mineral Reserves, 2016 edition (SAMREC Code)
In accordance with Global Reporting Initiative standards
United Nations Global Compact (UNGC)
Sustainability Accounting Standards Board***
Task Force on Climate-related Financial Disclosures (TCFD) recommendations***

* *As issued by the International Accounting Standards Board.*
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GRI disclosures are mainly in the ESG report and databook

Frameworks, guidelines and regulations informing our reporting disclosure and approach

	IR	ESG	AFS	CMRR	Tax	NOM
Integrated Reporting Framework	X	X			X	
Companies Act, 2008 (Act 71 of 2008), as amended (Companies Act)	X	X	X		X	X
IFRS Accounting Standards*	X	X	X		X	
JSE Limited (JSE) Listings Requirements and Debt and Specialist Securities Listings Requirements	X	X	X	X	X	X
Department of Trade, Industry and Competition (dtic) Broad-based Black Economic Empowerment (B-BBEE) Codes of Good Practice	X	X				
The effective parts of the Broad-based Socio-economic Empowerment Charter for the Mining and Minerals Industry 2018 (Mining Charter III)	X	X				
King IV Report on Corporate Governance™ for South Africa, 2016 (King IV)**	X	X			X	X
South African Code for the Reporting of Exploration Results, Mineral Resources and Mineral Reserves, 2016 edition (SAMREC Code)	X	X		X		
In accordance with GRI standards	X	X			X	
United Nations Global Compact (UNGC)	X	X				
Sustainability Accounting Standards Board***	X	X				
TCFD recommendations***	X	X				

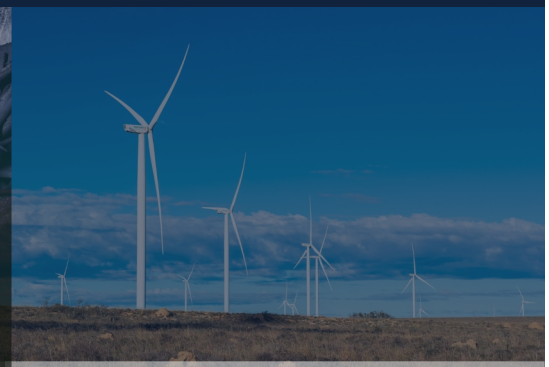
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ISSB S1 and S2 alignment in process

*Old ESG Report

Sustainability Information in Integrated Report

- Information for investors
- Linked to strategy
- Material matters
- 6 capitals







Dealing with materiality

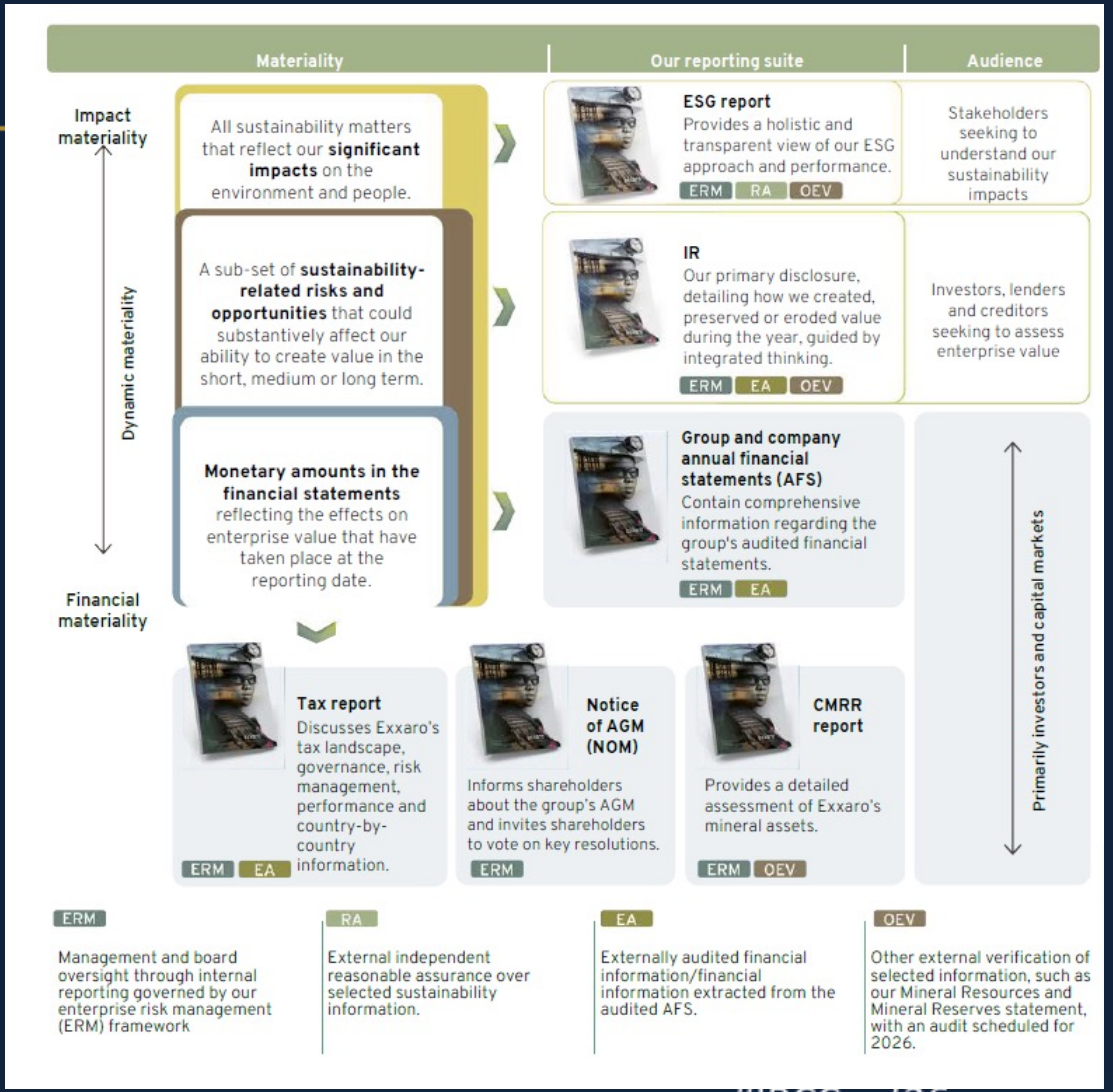
External research

Internal documentation

Update of material matters

Prioritisation

Duplication minimised by considering the purpose and audience of each report and the level of detail for each (ie IR summarized and ESG detailed)



**Old ESG Report*

Reporting processes and tools

- Process kick-off
- Content collection & creation
- Content reviews
- Content sign off
- Approval
- Wrap up

All design and drafting done online

130 content contributors

Publishing prior to AGM

AI usage is limited in terms of writing and advisory, and used to streamline project management




exxaro
POWERING POSSIBILITY
Thank You