African Rainbow Minerals

2026 GRI context index 30 June 2026



We do it better

GRI CONTENT INDEX 2026

ARM's environmental, social and governance (ESG) report was prepared and is presented in accordance with the Global Reporting Initiative (GRI) Standards for the period 1 July 2025 to 30 June 2026 (F2026).

GRI 1: Foundation 2021

Applicable GRI Sector Standard: GRI 14: Mining Sector 2024.
GRI 14 replaces the GRI G4 Mining and Metals Sector Disclosures used in previous content indexes, and the GRI 14 reference number is shown against each disclosure. GRI 14 topics determined not to be material and disclosures omitted with reasons are listed at the end of this index.

This GRI content index references the GRI Standards' general disclosures, material topic disclosures and topic-specific disclosures for the relevant material topics reported in ARM's F2026 reporting suite, which includes the integrated annual report and climate change and water report (available on our website at **www.arm.co.za**). All page references refer to the F2026 ESG report, unless otherwise indicated.

IAR CCW

Biodiversity is reported against GRI 101: Biodiversity 2024, which replaces GRI 304: Biodiversity 2016 for reporting periods from 1 January 2026.

GRI 102: Climate Change 2025 and GRI 103: Energy 2025 apply to ARM from F2027 and we will report against these standards in next year's reporting suite.

The 2026 ESG report applies the GRI Reporting Principles, which are accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness and verifiability. We believe that this report covers all matters material to ARM during F2026 in appropriate detail.

ARM's management approach for environmental and social sustainability matters is described in our sustainable development model (page 28) and our governance framework and approach are discussed in the governance overview (page 32) and corporate governance (from page 109). Refer to these sections for information regarding our management approach and to the introduction of the relevant sections for additional information.

ARM defines significant locations of operation as its managed mining operations, Machadodorp Works and the corporate office.

GRI 2: General disclosures

Disclosure	Description	Reference
2-1 Organisational details	a. Legal name b. Nature of ownership and legal form c. Location of our headquarters d. Countries of operation	Our 2026 suite of reports (inside front cover) About our ESG report (page 2) Contact details (page 195) Where we operate (page 10)
2-2 Entities included in ARM's sustainability reporting	a. Entities included in our sustainability reporting b. Differences between the list of entities included in our financial reporting and in our sustainability reporting c. Approach used for consolidating the information	About our ESG report (page 2) Note 1 to the annual financial statements AFS
2-3 Reporting period, frequency and contact point	a. Reporting period and frequency of sustainability reporting b. Reporting period for our financial reporting c. Publication date of this report d. Contact point for questions about the report or reported information	Annual 1 July 2025 to 30 June 2026 19 October 2026 Contact details (page 195)

Disclosure	Description	Reference
2-4 Restatements of information	a. Restatements of information made from previous reporting periods	About our ESG report (page 2) There were no restatements of information reported from previous periods.
2-5 External assurance	a. Policy and practice for seeking external assurance, including whether and how the board and senior executives are involved b. External assurance of sustainability reporting	About our ESG report (page 2) Risk management – combined assurance (page 136) Independent assurance practitioner's limited assurance report (page 190)
2-6 Activities, value chain and other business relationships	a. Sectors b. Value chain c. Other business relationships d. Significant changes compared to the previous year	Contents (inside front cover) About our ESG report (page 2) Where we operate (page 10) Why our products matter (page 16)
2-7 Employees	a. Total number of employees and a breakdown by gender and region b. Breakdown by contract categories c. Methodologies and assumptions used to compile the data d. Contextual information e. Significant fluctuations during the year and between years	Sustainability performance in F2026 (page 31) Where we operate (page 10) Human capital management – workforce profile (page 88) Sustainability data tables (ESG supplementary datasheet 2026 on our website **www.arm.co.za**) There is no significant seasonal variation in employment numbers. Workforce data is compiled through the operational HR processes and systems and discloses the total workforce as at 30 June 2026. Note that occupational health and safety statistics use average annual employees and contractors as discussed on page 4.
2-8 Workers who are not employees	a. Total number of workers who are not employees and whose work is controlled by ARM b. Methodologies and assumptions used to compile the data c. Significant fluctuations during the year and between years	Refer response to indicator 2-7

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	Reference
2-9 Governance structure and composition	a. Governance structure, including committees of the board b. Committees of the board responsible for decision-making on and overseeing the management of ARM's impacts on the economy, environment and people c. Composition of the board and its committees	Governance overview (page 32) Corporate governance (from page 109) Report of the social and ethics committee chairman (page 18) Our sustainable development model (page 28) None of the directors of ARM or committee members are representatives of specific stakeholder groups.
2-10 Nomination and selection of the highest governance body	a. Nomination and selection processes for the board and its committees b. Criteria used for nominating and selecting board members	Corporate governance (from page 109)
2-11 Chair of the highest governance body	a. Whether the chair of the board is also a senior executive b. If the chair is also a senior executive, explain their function within management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated	Corporate governance (from page 109)
2-12 Role of the highest governance body in overseeing the management of impacts	a. Role of the board and senior executives in developing, approving and updating ARM's purpose, value or mission statements, strategies, policies and goals related to sustainable development b. Role of the board in overseeing ARM's due diligence and other processes to identify and manage ARM's impacts on the economy, environment and people c. Role of the board in reviewing the effectiveness of these processes and frequency of this review	Report of the social and ethics committee chairman (page 18) Corporate governance (from page 109) Our sustainable development model (page 28)
2-13 Delegation of responsibility for managing impacts	a. How the board delegates responsibility for managing impacts on the economy, environment and people b. Process and frequency for senior executives or other employees to report back to the board on the management of impacts on the economy, environment and people	Report of the social and ethics committee chairman (page 18) Our sustainable development model (page 28)
2-14 Role of the highest governance body in sustainability reporting	a. Whether the board is responsible for reviewing and approving the reported information, including the material topics, and the process for reviewing and approving the information	The ARM board has overall responsibility for the reporting process. Oversight of the reporting process is delegated to the ARM social and ethics committee (page 18)

Disclosure	Description	Reference
2-15 Conflicts of interest	a. Processes for the board to ensure that conflicts of interest are prevented and mitigated b. Whether conflicts of interest are disclosed to stakeholders	Governance overview – conflicts of interest (page 32) Corporate governance (from page 109) Directors disclose their interests at board and committee meetings.
2-16 Communication of critical concerns	a. How critical concerns are communicated to the board b. Total number and nature of critical concerns communicated to the board during the year	Report of the social and ethics committee chairman (page 18) Our sustainable development model (page 28) Stakeholder engagement (page 38) Community impacts (from page 98) Risk management – whistleblower facility (page 143) In F2026, there were 81 incidents reported through the whistleblower facility (F2025: 77). Most allegations related to recruitment irregularities, employee grievance-related matters, unethical conduct and procurement-related concerns. Most of the cases concluded were found to be unsubstantiated, though recommendations were made to management following the investigations that helped improve processes and the overall control environment.
2-17 Collective knowledge of the highest governance body	a. Measures taken to advance the collective knowledge, skills and experience of the board on sustainable development	Corporate governance (from page 109)
2-18 Evaluation of the performance of the highest governance body	a. Evaluating the performance of the board in overseeing the management of ARM's impacts on the economy, environment and people b. Independence and frequency of evaluations c. Actions taken in response to the evaluations, including changes to the composition of the board and organisational practices	Corporate governance (from page 109)
2-19 Remuneration policies	a. Remuneration policies for members of the board and senior executives b. How the remuneration policies relate to their objectives and performance in relation to the management of ARM's impacts on the economy, environment and people	Remuneration report (from page 153)

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	Reference
2-20 Process to determine remuneration	a. Process for designing remuneration policies and for determining remuneration b. Results of votes of stakeholders (including shareholders) on remuneration policies and proposals	Remuneration report (from page 153)
2-21 Annual total compensation ratio	a. Ratio of the annual total compensation for ARM's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual) b. Ratio of the percentage increase in annual total compensation for ARM's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) c. Contextual information necessary to understand the data and how the data has been compiled	ARM considers and monitors the pay gap between executives and the lowest-paid employees as part of our approach to fair and responsible remuneration. Remuneration report – pay-gap disclosures in terms of sections 30A and 30B of the Companies Act (page 170)
2-22 Statement on sustainable development strategy	a. Statement from the board or most senior executive about the relevance of sustainable development and our strategy for contributing to sustainable development	Chairman's statement (page 18) IAR Report of the social and ethics committee chairman (page 18) Chief executive officer's statement (page 24)
2-23 Policy commitments	a. Policy commitments for responsible business conduct b. Specific policy commitment to respect human rights c. Public availability of these policy commitments d. Level of approval of policy commitments e. Extent to which the policy commitments apply to our activities and business relationships f. How the policy commitments are communicated to workers, business partners, and other relevant parties	Reporting in terms of the ICMM performance expectations and mining principles (page 8) Context, frameworks and reporting (page 6) Report of the social and ethics committee chairman (page 18) Our sustainable development model (page 28) Human rights (page 105)
2-24 Embedding policy commitments	a. How we embed policy commitments for responsible business conduct throughout our activities and business relationships	About our ESG report (page 2) Reporting in terms of the ICMM performance expectations and mining principles (page 8) Report of the social and ethics committee chairman (page 18) Human rights (page 105)

Disclosure	Description	Reference
2-25 Processes to remediate negative impacts	a. Commitments to provide for or cooperate in the remediation of negative impacts that ARM identifies it has caused or contributed to b. Approach to identify and address grievances, including the grievance mechanisms established or participated in c. Other processes by which we provide for or cooperate in the remediation of negative impacts identified or contributed to d. How stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation and improvement of these mechanisms e. How we track the effectiveness of the grievance mechanisms and other remediation processes, and examples of their effectiveness, including stakeholder feedback	Reporting in terms of the ICMM performance expectations and mining principles (page 8) Report of the social and ethics committee chairman (page 18) Our sustainable development model (page 28) Stakeholder engagement (page 38) How we manage natural resources (page 51) Community impacts – grievance mechanisms (page 99) Corporate governance (from page 109) Whistleblower facility (page 143) While stakeholders are not directly involved in the design, review, operation and improvement of grievance mechanisms, their feedback informs our approach to business in many respects, including the effectiveness of grievance mechanisms and required improvements, if any.
2-26 Mechanisms for seeking advice and raising concerns	a. Mechanisms for individuals to: i. Seek advice on implementing ARM's policies and practices for responsible business conduct ii. Raise concerns about ARM's business conduct	Responsible business practices are embedded in ARM's sustainability policies, management standards, procedures, the code of conduct, human rights policy, legal compliance policy and business protocols and practices. Report of the social and ethics committee chairman (page 18) Our sustainable development model (page 28) Community impacts (from page 98) Human rights (page 105) Corporate governance (from page 109)

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	Reference
2-27 Compliance with laws and regulations	a. Total number of significant instances of non-compliance with laws and regulations during the year b. Total number and the monetary value of fines for instances of non-compliance with laws and regulations that were paid during the year c. Description of significant instances of non-compliance d. Description of how significant instances of non-compliance are determined	No material non-compliance incidents were reported in F2026. Refer to the section 54 and 55 notices discussed on page 72 of the safety section. Apart from the section 54 and 55 notices, there were no fines or non-monetary sanctions for non-compliance with laws and regulations in F2026.
2-28 Membership associations	a. Industry associations, other membership associations and national or international advocacy organisations in which we participate in a significant role	Chairman's statement (page 18) IAR Report of the social and ethics committee chairman (page 18) Context, frameworks and reporting (page 6) Our sustainable development model (page 28) Environment (page 50) Stakeholder engagement – industry associations (page 46)
2-29 Approach to stakeholder engagement	a. Approach to engaging with stakeholders, including: i. Categories of stakeholders engaged and how they are identified ii. Purpose of the stakeholder engagement iii. How we seek to ensure meaningful engagement with stakeholders	Stakeholder engagement (from page 38)
2-30 Collective bargaining agreements	a. Percentage of total employees covered by collective bargaining agreements b. For employees not covered by collective bargaining agreements, report whether ARM determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organisations	Human capital management – respecting freedom of association and collective bargaining (page 96) At the end of F2026, 83% of the workforce was unionised (F2025: 85%).

GRI 3: Material topics		
Disclosure	**Description**	**Reference**
3-1 Process to determine material topics	a. Process followed to determine material topics, including: i. How it has identified actual and potential, negative and positive impacts on the economy, environment and people, including impacts on their human rights, across activities and business relationships ii. How we prioritised the impacts for reporting based on their significance b. Specify the stakeholders and experts whose views have informed the process of determining material topics	About our ESG report (page 2) Strategy (page 12) Our material matters (page 13) Our sustainable development model (page 28)
3-2 List of material topics	a. List of material topics b. Changes to the list of material topics compared to the previous year	Our material matters (page 13) The material matters were reviewed and updated in F2025 through an externally facilitated process. They were reviewed again in F2026 against operational, regulatory and other developments during the year and remain relevant.

GRI CONTENT INDEX 2026 CONTINUED

Economic and governance

Disclosure	Description	GRI 14 ref	Reference
3-3 Management of material topics	For each material topic: a. Actual and potential, negative and positive impacts on the economy, environment and people, including impacts on their human rights b. Whether ARM is involved with the negative impacts through our activities or as a result of business relationships and the nature of these activities or business relationships c. Policies or commitments regarding the material topic d. Actions taken to manage the topic and related impacts, including: i. Actions to prevent or mitigate potential negative impacts ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation iii. Actions to manage actual and potential positive impacts e. Tracking the effectiveness of the actions taken: i. Processes used to track the effectiveness of the actions ii. Goals, targets and indicators used to evaluate progress iii. The effectiveness of the actions, including progress toward the goals and targets iv. Lessons learned and how these have been incorporated into ARM's operational policies and procedures f. How engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective	14.2.1 14.9.1 14.22.1 14.23.1 14.24.1	Strategy (page 12) Our material matters (page 13) Our sustainable development model (page 28) Governance overview (page 32) Enterprise risk management (page 34) Corporate governance (from page 109) Risk management (from page 139) 2026 climate change and water report available on our website **www.arm.co.za**. CCW

Disclosure	Description	GRI 14 ref	Reference
GRI 201: Economic performance			
201-1 Direct economic value generated and distributed	a. Direct economic value generated and distributed (EVG&D) on an accruals basis b. Separate disclosure by country, region, or market where significant	14.9.2 14.23.2	Value created (page 19) IAR Our contribution to the UN SDGs (page 14) Community impacts – our broader economic contribution (page 101)
201-2 Financial implications and other risks and opportunities due to climate change	a. Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue, or expenditure	14.2.2	Climate change and energy (from page 54) 2026 climate change and water report – our scenario analysis and strategy (pages 20 to 22) and risk management and strategy (from page 33), available on our website **www.arm.co.za**. CCW
201-4 Financial assistance received from government	a. Total monetary value of financial assistance received from any government during the year b. Breakdown by country c. Whether, and the extent to which, any government is present in the shareholding structure	14.23.3	ARM did not receive financial assistance from government during F2026 in the country of its operation.

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	GRI 14 ref	Reference
GRI 202: Market presence			
202-1 Ratios of standard entry-level wage by gender compared to local minimum wage	a. When a significant proportion of employees are compensated based on wages subject to minimum wage rules, the relevant ratio of the entry-level wage by gender at significant locations of operation to the minimum wage b. When a significant proportion of other workers (excluding employees) performing ARM's activities are compensated based on wages subject to minimum wage rules, actions taken to determine whether these workers are paid above the minimum wage c. Whether a local minimum wage is absent or variable at significant locations of operation, by gender d. The definition used for 'significant locations of operation'	14.17.2	Entry-level wages at ARM's operations are determined through collective bargaining and set by job grade rather than by individual. The standard entry-level wage therefore does not differ by gender at any significant location of operation, and the ratio to the national minimum wage is the same for women and men. Contracts require suppliers and contractors to comply with all applicable labour legislation, including minimum and sectoral wage requirements, and compliance is monitored through contractor management processes.
202-2 Proportion of senior management hired from the local community	a. Percentage of senior management at significant locations of operation that are hired from the local community b. The definition used for 'senior management' c. ARM's geographical definition of 'local' d. The definition used for 'significant locations of operation'	14.21.2	Omission – information unavailable. See omissions register.

Disclosure	Description	GRI 14 ref	Reference
GRI 203: Indirect economic impacts			
203-1 Infrastructure investments and services supported	a. Extent of development of significant infrastructure investments and services supported b. Current or expected impacts on communities and local economies, including positive and negative impacts where relevant c. Whether these investments and services are commercial, in-kind, or pro bono engagements	14.9.3	Community impacts (from page 98) Corporate social responsibility initiatives are delivered through corporate social investment (CSI) projects and local economic development (LED) projects. ARM tracks progress against plans, capital invested, the number of jobs created through the projects and a range of other relevant indicators.
203-2 Significant indirect economic impacts	a. Examples of significant identified indirect economic impacts of ARM, including positive and negative impacts b. Significance of the indirect economic impacts in the context of external benchmarks and stakeholder priorities, such as national and international standards, protocols, and policy agendas	14.9.4	Report of the social and ethics committee chairman (page 18) Community impacts (from page 98) Occupational health and wellness (from page 73) 2026 climate change and water report and UN Global Compact and SDG report available on our website **www.arm.co.za**. CCW
GRI 204: Procurement practices			
204-1 Proportion of spending on local suppliers	a. Percentage of the procurement budget used for significant locations of operation that is spent on suppliers local to that operation (such as percentage of products and services purchased locally) b. The definition of 'local' c. The definition of 'significant locations of operation'	14.9.5	Omission – information unavailable. See omissions register.

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	GRI 14 ref	Reference
GRI 205: Anti-corruption			
205-1 Operations assessed for risks related to corruption	a. Total number and percentage of operations assessed for risks related to corruption b. Significant risks related to corruption identified through the risk assessment	14.22.2	Analysing for risk of corruption is inherent to the enterprise risk management process which is applied to all our managed operations (100%) and at a corporate level. This was included in the risk-based control self-assessment (CSA) process that was used to comply with paragraph 5.9 of the simplified JSE Listings Requirements (page 139). Implementation of identified improvement initiatives is monitored by the risk department.
205-2 Communication and training about anti-corruption policies and procedures	a. Total number and percentage of governance body members that anti-corruption policies and procedures have been communicated to, broken down by region b. Total number and percentage of employees that anti-corruption policies and procedures have been communicated to, broken down by employee category and region c. Total number and percentage of business partners that anti-corruption policies and procedures have been communicated to, broken down by type of business partner and region. Describe if ARM's anti-corruption policies and procedures have been communicated to any other persons or organisations d. Total number and percentage of governance body members that have received training on anti-corruption, broken down by region e. Total number and percentage of employees that have received training on anti-corruption broken down by employee category and region	14.22.3	Anti-corruption policies and procedures are included in the code of conduct (code) which is available to employees on the intranet and on the company website **www.arm.co.za**. Directors can access the code on the website. All new employees receive training on the code and online annual refresher training is provided to all employees (100%). The code also applies to suppliers and contractors, requiring that they behave ethically and with respect for human rights.
205-3 Confirmed incidents of corruption and actions taken	a. Total number and nature of confirmed incidents of corruption b. Total number of confirmed incidents in which employees were dismissed or disciplined for corruption c. Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption d. Public legal cases regarding corruption brought against ARM or its employees during the year and the outcomes of such cases	14.22.4	During F2026, ARM Group recorded 19 dishonesty-related cases. Disciplinary action resulted in 18 dismissals, while one employee resigned prior to the disciplinary process commencing. Several matters were subsequently referred to the CCMA, including one case that was settled with a final written warning.

Disclosure	Description	GRI 14 ref	Reference
GRI 206: Anti-competitive behaviour			
206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	a. Number of legal actions pending or completed during the year regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation in which ARM has been identified as a participant b. Main outcomes of completed legal actions, including any decisions or judgments		There were no legal actions during the year regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation in which ARM was identified as a participant in F2026.
GRI 207: Tax			
207-1 Approach to tax	a. Approach to tax, including: i. Whether ARM has a tax strategy and, if so, a link to this strategy if publicly available ii. The governance body or executive-level position within ARM that formally reviews and approves the tax strategy, and the frequency of this review iii. The approach to regulatory compliance iv. How the approach to tax is linked to the business and sustainable development strategies of ARM	14.23.4	Tax contribution (pages 102 and 103) The tax strategy is not publicly available.
207-2 Tax governance, control, and risk management	a. Tax governance and control framework, including: i. The governance body or executive-level position within ARM accountable for compliance with the tax strategy ii. How the approach to tax is embedded within ARM iii. The approach to tax risks, including how risks are identified, managed, and monitored iv. How compliance with the tax governance and control framework is evaluated b. Mechanisms to raise concerns about ARM's business conduct and ARM's integrity in relation to tax c. The assurance process for disclosures on tax including, if applicable, a link or reference to the external assurance report(s) or assurance statement(s)	14.23.5	Tax contribution (pages 102 and 103) Corporate governance – audit and risk committee (page 127) Tax disclosures included in the annual financial statements are subjected to external assurance and the assurance provider report is included in that document. AFS

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	GRI 14 ref	Reference
GRI 207: Tax			
207-3 Stakeholder engagement and management of concerns related to tax	a. Approach to stakeholder engagement and management of stakeholder concerns related to tax, including: i. The approach to engagement with tax authorities ii. The approach to public policy advocacy on tax iii. The processes for collecting and considering the views and concerns of stakeholders, including external stakeholders	14.23.6	The group aims to foster good relationships with tax authorities, governments and related third parties and to undertake all such dealings in a professional, courteous and timely manner. The finance function will participate in formal consultation processes, discussions/lobbying and proposals where these could materially impact the company.
207-4 Country-by-country reporting	a. All tax jurisdictions where the entities included in ARM's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes b. For each tax jurisdiction reported in Disclosure 207-4-a: i. Names of the resident entities ii. Primary activities of the organisation iii. Number of employees, and the basis of calculation of this number iv. Revenues from third-party sales v. Revenues from intra-group transactions with other tax jurisdictions vi. Profit/loss before tax vii. Tangible assets other than cash and cash equivalents viii. Corporate income tax paid on a cash basis ix. Corporate income tax accrued on profit/loss x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax c. The time period covered by the information reported	14.23.7	South Africa African Rainbow Minerals Limited (South Africa) ARM's tax liability arises mainly from its South African operations. The relevant information regarding the South African operations is available in the 2026 ESG report, 2026 IAR and 2026 annual financial statements. AFS

Environmental impacts

Disclosure	Description	GRI 14 ref	Reference
3-3 Management of material topics	For each material topic: a. Actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights b. Whether ARM is involved with the negative impacts through its activities or as a result of business relationships and the nature of these activities or business relationships c. Policies or commitments regarding the material topic d. Actions taken to manage the topic and related impacts, including: i. Actions to prevent or mitigate potential negative impacts ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation iii. Actions to manage actual and potential positive impacts e. Tracking the effectiveness of the actions taken: i. Processes used to track the effectiveness of the actions ii. Goals, targets and indicators used to evaluate progress iii. The effectiveness of the actions, including progress toward the goals and targets iv. Lessons learned and how these have been incorporated into ARM's operational policies and procedures f. How engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective	14.1.1 14.3.1 14.4.1 14.5.1 14.6.1 14.7.1 14.8.1	Strategy (page 12) Our material matters (page 13) Our sustainable development model (page 28) Governance overview (page 32) Enterprise risk management (page 34) Corporate governance (from page 109) Risk management (from page 136) Environment (from page 50) 2026 climate change and water report available on our website **www.arm.co.za**. CCW

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Disclosure	Description	GRI 14 ref	Reference
GRI 302: Energy			
302-1 Energy consumption within ARM	a. Total fuel consumption within ARM from non-renewable sources, in joules or multiples, and including fuel types used b. Total fuel consumption within ARM from renewable sources, in joules or multiples, and including fuel types used c. In joules, watt-hours or multiples, the total: i. Electricity consumption ii. Heating consumption iii. Cooling consumption iv. Steam consumption d. In joules, watt-hours or multiples, the total: i. Electricity sold ii. Heating sold iii. Cooling sold iv. Steam sold e. Total energy consumption within ARM, in joules or multiples f. Standards, methodologies, assumptions, and/or calculation tools used g. Source of the conversion factors used	14.1.2	Climate change and energy – operational energy use (page 56) Fuels consumed in our operations include diesel, petrol, aviation fuel, paraffin, acetylene, natural gas and LPG. Diesel use in F2026 totalled 69.2 million litres, which equates to 2.5 million gigajoules (F2025: 2.6 million GJ). ARM's corporate offices and Khumani's guesthouse have solar PV solutions that generated an average of 10 816Wh per month in F2026. ARM Platinum consumed 84.5GWh of renewable electricity from the 100MW solar PV facility, which began supplying power in December 2025. Total electricity consumption in F2026 of 1 009 gigawatt hours (925GWh grid and 84.5GWh solar) equates to 3.6 million GJ (F2025: 4.7 million GJ). No electricity or other forms of energy were sold during F2026. Total energy consumed (including electricity and diesel) in F2026 was 6.1 million GJ (F2025: 7.3 million GJ). Fuel and electricity consumption is collected directly from supplier notes and by monitoring electricity meters and metering on fuel tanks. Diesel is converted to GJ using the factor supplied in the National Environmental Management: Air Quality Act (NEMAQA) Methodological Guidelines for Quantification of Greenhouse Gas Emissions.

Disclosure	Description	GRI 14 ref	Reference
GRI 302: Energy			
302-2 Energy consumption outside of the organisation	a. Energy consumption outside of ARM, in joules or multiples b. Standards, methodologies, assumptions, and/or calculation tools used c. Source of the conversion factors used	14.1.3	Omission – information unavailable. See omissions register.
302-3 Energy intensity	a. Energy intensity ratio for ARM b. Organisation-specific metric (the denominator) chosen to calculate the ratio c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam or all d. Whether the ratio uses energy consumption within ARM, outside of it, or both	14.1.4	Iron ore – 0.19GJ/tonne milled. Manganese ore – 0.20GJ/tonne milled. PGMs – 0.43GJ/tonne milled. No manganese alloy was produced in F2026 following the closure of Cato Ridge Works. This calculation includes diesel, electricity, petrol, LPG, paraffin and acetylene consumed within the organisation. 2026 climate change and water report (pages 55 and 56). CCW
GRI 303: Water and effluents			
303-1 Interactions with water as a shared resource	a. How we interact with water, including how and where water is withdrawn, consumed, and discharged, and the water-related impacts caused or contributed to, or that are directly linked to our operations, products, or services by our business relationships (eg impacts caused by runoff) b. Approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used c. How water-related impacts are addressed, including how we work with stakeholders to steward water as a shared resource, and how we engage with suppliers or customers with significant water-related impacts d. An explanation of the process for setting any water-related goals and targets that are part of our approach to managing water and effluents, and how they relate to public policy and the local context of each area with water stress	14.7.2	Water management (page 57) More information is available in the 2026 climate change and water report available on our website **www.arm.co.za**. CCW

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Disclosure	Description	GRI 14 ref	Reference
GRI 303: Water and effluents			
303-2 Management of water discharge-related impacts	a. Minimum standards set for the quality of effluent discharge, and how these minimum standards were determined, including: i. How standards for facilities operating in locations with no local discharge requirements were determined ii. Any internally developed water quality standards or guidelines iii. Any sector-specific standards considered iv. Whether the profile of the receiving waterbody was considered	14.7.3	Water management (pages 57 to 59) More information is available in the 2026 climate change and water report available on our website **www.arm.co.za**. CCW Discharges are regulated by the conditions set in the water use licences at each operation. Water catchment areas also set water resource quality objectives that must be met.
303-3 Water withdrawal	a. Total water withdrawal from all areas in megalitres, and a breakdown of this total by the following sources, if applicable i. Surface water ii. Groundwater iii. Seawater iv. Produced water v. Third-party water b. Total water withdrawal from all areas with water stress in megalitres, and a breakdown of this total by the following sources, if applicable: i. Surface water ii. Groundwater iii. Seawater iv. Produced water v. Third-party water, and a breakdown of this total by the withdrawal sources c. A breakdown of total water withdrawal from each of the sources listed in megalitres by the following categories: i. Freshwater (≤1 000mg/L total dissolved solids) ii. Other water (>1 000mg/L total dissolved solids) d. Any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies and assumptions used	14.7.4	Water management (page 57) More information is available in the 2026 climate change and water report available on our website **www.arm.co.za**. CCW Operational water withdrawal is measured directly in litres through flow meters installed in the water system. We continue to improve our measurement and understanding of water impacts and water reporting by implementing global good practice guidelines, including the ICMM water accounting framework (WAF) and water reporting guide.

Disclosure	Description	GRI 14 ref	Reference
GRI 303: Water and effluents			
303-4 Water discharge	a. Total water discharge to all areas in megalitres, and a breakdown of this total by the following types of destination, if applicable: i. Surface water ii. Groundwater iii. Seawater iv. Third-party water, and the volume of this total sent for use to other organisations, if applicable b. Breakdown of total water discharge to all areas in megalitres by the following categories: i. Freshwater (≤1 000mg/L total dissolved solids) ii. Other water (>1 000mg/L total dissolved solids) c. Total water discharge to all areas with water stress in megalitres, and a breakdown of this total by the following categories: i. Freshwater (≤1 000mg/L total dissolved solids) ii. Other water (>1 000mg/L total dissolved solids) d. Priority substances of concern for which discharges are treated, including: i. How priority substances of concern were defined and any international standard, authoritative list or criteria used ii. The approach for setting discharge limits for priority substances of concern iii. Number of incidents of non-compliance with discharge limits e. Any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies and assumptions used	14.7.5	Water management (pages 57 and 59) More information is available in the 2026 climate change and water report available on our website **www.arm.co.za**. CCW Discharges are regulated by the conditions set in the water use licences at each operation. These do not define priority substances of concern. We continue to improve our measurement and understanding of water impacts and water reporting by implementing global good practice guidelines, including the ICMM water accounting framework (WAF) and water reporting guide.
303-5 Water consumption	a. Total water consumption from all areas in megalitres b. Total water consumption from all areas with water stress in megalitres c. Change in water storage in megalitres, if water storage has been identified as having a significant water-related impact d. Any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies and assumptions used, including whether the information is calculated, estimated, modelled or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors	14.7.6	Water management (page 58) More information is available in the 2026 climate change and water report available on our website **www.arm.co.za**. CCW

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	GRI 14 ref	Reference
GRI 101: Biodiversity 2024			
101-1 Policies to halt and reverse biodiversity loss	a. Policies or commitments to halt and reverse biodiversity loss, and how they are informed by the 2050 Goals and 2030 Targets in the Kunming-Montreal Global Biodiversity Framework b. The extent to which these policies or commitments apply to ARM's activities and its business relationships c. Goals and targets to halt and reverse biodiversity loss, whether they are informed by scientific consensus, the base year, and the indicators used to evaluate progress	14.4.2	Land-use management and biodiversity (page 64) ARM is working toward a nature-positive future – halting and reversing biodiversity loss across its operations and value chain in line with the Kunming-Montreal Global Biodiversity Framework. ARM respects all legally designated protected areas and does not explore or mine within UNESCO World Heritage Sites. ARM has not yet set quantitative biodiversity goals or targets. These will be informed by the nature-related assessment under way, which applies the Taskforce on Nature-related Financial Disclosures' (TNFD) locate, evaluate, assess and prepare (LEAP) approach.

Disclosure	Description	GRI 14 ref	Reference
GRI 101: Biodiversity 2024			
101-2 Management of biodiversity impacts	a. How ARM applies the mitigation hierarchy: actions taken to avoid, minimise, restore and rehabilitate, and offset negative impacts on biodiversity, and transformative and additional conservation actions b. For each site with the most significant impacts, the size in hectares of the area under restoration or rehabilitation and the area restored or rehabilitated c. For each offset: goals, geographic location, whether principles of good offset practice are met, and third-party certification or verification d. Sites with the most significant impacts that have a biodiversity management plan, and reasons for any without one e. How synergies are enhanced and trade-offs reduced between biodiversity actions and other sustainability impacts f. How actions avoid or minimise negative social impacts and fairly distribute benefits and costs to affected stakeholders	14.4.3	Land-use management and biodiversity (page 64) Rehabilitation and closure (page 65) Where operations are located adjacent to protected areas or other ecologically sensitive areas, ARM applies the mitigation hierarchy – avoiding impacts where possible, minimising unavoidable impacts, restoring affected areas and offsetting significant residual impacts as a last resort. Biodiversity plans are in place at eight of eight operations (F2025: nine of nine) See sustainability data tables (ESG supplementary datasheets 2026 on our website **www.arm.co.za**)
101-3 Access and benefit-sharing	a. The process to ensure compliance with access and benefit-sharing regulations and measures b. Voluntary actions taken to advance access and benefit-sharing that are not required by regulations and measures		Not applicable. ARM does not use genetic resources or associated traditional knowledge in its activities.

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	GRI 14 ref	Reference
GRI 101: Biodiversity 2024			
101-4 Identification of biodiversity impacts	a. How ARM has determined which of its sites, and which products and services in its supply chain, have the most significant actual and potential impacts on biodiversity	14.4.4	Land-use management and biodiversity (page 64) Potential environmental and social impacts are identified in EIAs conducted in terms of relevant legislation and in specialist environmental studies. In F2026, ARM began applying the TNFD LEAP approach across direct operations and the supply and value chain, covering seven of its eight operational sites, using criteria including proximity to ecologically sensitive areas, scale, duration and irreversibility of impact, and dependence on ecosystem services.
101-5 Locations with biodiversity impacts	a. Location and size in hectares of sites with the most significant impacts on biodiversity b. For each site, whether it is in or near an ecologically sensitive area c. Activities that take place in each site d. Products and services in the supply chain with the most significant impacts on biodiversity, and the countries or jurisdictions where they originate	14.4.5	Land-use management and biodiversity (page 64) Two Rivers and Modikwa mines are located within the Sekhukhune Land Centre for Plant Endemism. Machadodorp Works is within the proposed Lydenburg Centre of Endemism. Bokoni Mine is about 10km from the Potlake Nature Reserve and the Kruger to Canyons Biosphere Reserve. Where we operate. Sustainability data tables (ESG supplementary datasheets 2026 on our website **www.arm.co.za**)
101-6 Direct drivers of biodiversity loss	a. to e. For each site with the most significant impacts: land and sea use change, exploitation of natural resources, pollution, and invasive alien species; and for products and services in the supply chain with the most significant impacts, the same drivers f. Contextual information necessary to understand how the data has been compiled	14.4.6	Omission – information unavailable. See omissions register.

Disclosure	Description	GRI 14 ref	Reference
GRI 101: Biodiversity 2024			
101-7 Changes to the state of biodiversity	a. For each site with the most significant impacts, the ecosystem type, size and condition for the base year and current reporting period b. Contextual information necessary to understand how the data has been compiled	14.4.7	Omission – information unavailable. See omissions register.
101-8 Ecosystem services	a. For each site with the most significant impacts, the ecosystem services and beneficiaries that are or could be affected by ARM's activities b. How the ecosystem services and beneficiaries are or could be affected	14.4.8	Omission – information unavailable. See omissions register.

Disclosure	Description	GRI 14 ref	Reference
GRI 305: Emissions			
305-1 Direct (Scope 1) GHG emissions	a. Gross direct (scope 1) GHG emissions in metric tonnes of CO_2 equivalent b. Gases included in the calculation; whether CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, or all c. Biogenic CO_2 emissions in metric tonnes of CO_2 equivalent d. Base year for the calculation, if applicable, including: i. The rationale for choosing it ii. Emissions in the base year iii. The context for any significant changes in emissions that triggered recalculations of base year emissions e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source f. Consolidation approach for emissions; whether equity share, financial control, or operational control g. Standards, methodologies, assumptions and/or calculation tools used	14.1.5	Climate change and energy (pages 54 to 56) Scope 1 emissions: 221 280tCO_2e in F2026 (100% basis). More information is available in the 2026 climate change and water report available on our website **www.arm.co.za**. CCW

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	GRI 14 ref	Reference
GRI 305: Emissions			
305-2 Energy indirect (Scope 2) GHG emissions	a. Gross location-based energy indirect (scope 2) GHG emissions in metric tonnes of CO_2 equivalent b. If applicable, gross market-based energy indirect (scope 2) GHG emissions in metric tonnes of CO_2 equivalent c. If available, the gases included in the calculation; whether CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, or all d. Base year for the calculation, if applicable, including: i. The rationale for choosing it ii. Emissions in the base year iii. The context for any significant changes in emissions that triggered recalculations of base year emissions e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source f. Consolidation approach for emissions; whether equity share, financial control, or operational control g. Standards, methodologies, assumptions, and/or calculation tools used	14.1.6	Climate change and energy (pages 54 to 56) Scope 2 emissions: 838 011tCO_2e in F2026 (100% basis). More information is available in the 2026 climate change and water report available on our website **www.arm.co.za**. CCW
305-3 Other indirect (Scope 3) GHG emissions	a. Gross other indirect (scope 3) GHG emissions in metric tonnes of CO_2 equivalent b. If available, the gases included in the calculation; whether CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, or all c. Biogenic CO_2 emissions in metric tonnes of CO_2 equivalent. d. Other indirect (scope 3) GHG emissions categories and activities included in the calculation e. Base year for the calculation, if applicable, including: i. The rationale for choosing it ii. Emissions in the base year iii. The context for any significant changes in emissions that triggered recalculations of base year emissions f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source g. Standards, methodologies, assumptions, and/or calculation tools used	14.1.7	Climate change and energy (page 55): reported scope 3 emissions of 47.3MtCO_2e (F2025: 59.7MtCO_2e). This information is available in the 2026 climate change and water report (available on our website **www.arm.co.za**. CCW

Disclosure	Description	GRI 14 ref	Reference
GRI 305: Emissions			
305-4 GHG emissions intensity	a. GHG emissions intensity ratio for ARM b. Organisation-specific metric (the denominator) chosen to calculate the ratio c. Types of GHG emissions included in the intensity ratio; whether direct (scope 1), energy indirect (scope 2), and/or other indirect (scope 3) d. Gases included in the calculation; whether CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, or all	14.1.8	Available in the 2026 climate change and water report available on our website **www.arm.co.za**. CCW
305-5 Reduction of GHG emissions	a. GHG emissions reduced as a direct result of reduction initiatives, in metric tonnes of CO_2 equivalent b. Gases included in the calculation; whether CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, or all c. Base year or baseline, including the rationale for choosing it d. Scopes in which reductions took place; whether direct (scope 1), energy indirect (scope 2), and/or other indirect (scope 3) e. Standards, methodologies, assumptions, and/or calculation tools used	14.1.9	Emission-reduction initiatives implemented in F2026 reduced emissions by 76 631tCO_2e (page 59). Available in the 2026 climate change and water report available on our website **www.arm.co.za**. CCW
305-6 Emissions of ozone-depleting substances (ODS)	a. Production, imports, and exports of ODS in metric tonnes of CFC-11 (trichlorofluoromethane) equivalent b. Substances included in the calculation c. Source of the emission factors used d. Standards, methodologies, assumptions, and/or calculation tools used		We do not have ozone-depleting substances at our operations and no persistent organic pollutants (POPs).

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	GRI 14 ref	Reference
GRI 305: Emissions			
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	a. Significant air emissions, in kilograms or multiples, for each of the following: i. NOx ii. SOx iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations b. Source of the emission factors used c. Standards, methodologies, assumptions, and/or calculation tools used	14.3.2	Smelting ceased at Cato Ridge Works in May 2025 and stack emissions monitoring ended in F2025, therefore, no NOx, SOx or particulate matter emissions were measured in F2026. Sustainability performance in F2026 (page 31) Air quality (page 63) We do not have ozone-depleting substances at our operations and no POPs. Khumani and Modikwa mines hold air emission licences and monitor and report emissions in line with licence requirements. More information is available in the 2026 climate change and water report available on our website **www.arm.co.za**. CCW
GRI 306: Waste			
306-1 Waste generation and significant waste-related impacts	a. For significant actual and potential waste-related impacts: i. The inputs, activities and outputs that lead or could lead to these impacts ii. Whether these impacts relate to waste generated in our own activities or to waste generated upstream or downstream in our value chain	14.5.2	Waste management (page 60) ARM's most material waste-related impacts arise from its own activities.
306-2 Management of significant waste-related impacts	a. Actions, including circularity measures, taken to prevent waste generation in our activities and upstream and downstream in our value chain, and to manage significant impacts from waste generated b. If the waste generated in our own activities is managed by a third party, a description of the processes used to determine whether the third party manages the waste in line with contractual or legislative obligations c. The processes used to collect and monitor waste-related data	14.5.3	Waste management (from page 60)
306-3 Waste generated	a. Total weight of waste generated in metric tonnes, and a breakdown of this total by composition of the waste b. Contextual information necessary to understand the data and how the data has been compiled	14.5.4	Waste management (page 60) Mineral waste: waste rock 52.5Mt and tailings 8.7Mt (F2025: 58.9Mt and 9.4Mt). Non-mineral waste: domestic waste 2 481t and hazardous waste 3 326t.

Disclosure	Description	GRI 14 ref	Reference
GRI 306: Waste			
306-4 Waste diverted from disposal	a. Total weight of waste diverted from disposal in metric tonnes, and a breakdown of this total by composition of the waste b. Total weight of hazardous waste diverted from disposal in metric tonnes, and a breakdown of this total by the following recovery operations: i. Preparation for reuse ii. Recycling iii. Other recovery operations c. Total weight of non-hazardous waste diverted from disposal in metric tonnes, and a breakdown of this total by the following recovery operations: i. Preparation for reuse ii. Recycling iii. Other recovery operations d. For each recovery operation listed in Disclosures 306-4-b and 306-4-c, a breakdown of the total weight in metric tonnes of hazardous waste and of non-hazardous waste diverted from disposal: i. On-site ii. Off-site e. Contextual information necessary to understand the data and how the data has been compiled	14.5.5	Waste management (page 60) The only hazardous waste stream diverted from disposal is used oil. 1 228 808 litres of used oil was recycled off-site in F2026 (F2025: 959 306 litres). Operations recycled 5 337 tonnes of non-mineral waste (F2025: 6 923 tonnes).

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	GRI 14 ref	Reference
GRI 306: Waste			
306-5 Waste directed to disposal	a. Total weight of waste directed to disposal in metric tonnes, and a breakdown of this total by composition of the waste b. Total weight of hazardous waste directed to disposal in metric tonnes, and a breakdown by disposal operation: incineration (with and without energy recovery), landfilling and other disposal operations c. Total weight of non-hazardous waste directed to disposal in metric tonnes, and a breakdown by the same disposal operations d. For each disposal operation, a breakdown of the total weight of hazardous and non-hazardous waste directed to disposal on-site and off-site e. Contextual information necessary to understand the data and how the data has been compiled	14.5.6	Waste management (page 60) Mineral waste: waste rock of 52.5Mt to waste-rock dumps or used to backfill open-pit workings, and tailings of 8.7Mt to tailings storage facilities (on-site). Non-mineral waste: domestic waste of 2 481t to licensed municipal landfill sites, and hazardous waste of 3 326t to registered waste-disposal facilities, with safe-disposal certificates obtained (off-site). No slag was disposed of in F2026 (F2025: 26 358t) following the closure of Cato Ridge Works.
306-3 (2016) Significant spills (GRI 306: Effluents and waste 2016)	a. Total number and total volume of recorded significant spills b. For each spill reported in the financial statements: location, volume and material of the spill c. Impacts of significant spills	14.15.2	There were no spillages of tailings, slimes or other significant process materials in F2026. Water discharge incidents (page 53): two reportable releases caused by exceptional rainfall, from Pit 2 at Nkomati Mine and a controlled release from pollution control dam 1 at Machadodorp Works.

Social impacts

Disclosure	Description	GRI 14 ref	Reference
3-3 Management of material topics	For each material topic: a. Actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights b. Whether ARM is involved with the negative impacts through its activities or as a result of business relationships, and the nature of these activities or business relationships c. Policies or commitments regarding the material topic d. Actions taken to manage the topic and related impacts, including: i. Actions to prevent or mitigate potential negative impacts ii. Actions to address actual negative impacts, including actions to provide for or cooperate in their remediation iii. Actions to manage actual and potential positive impacts e. Tracking the effectiveness of the actions taken: i. Processes used to track the effectiveness of the actions ii. Goals, targets, and indicators used to evaluate progress iii. The effectiveness of the actions, including progress toward the goals and targets iv. Lessons learned and how these have been incorporated into ARM's operational policies and procedures f. How engagement with stakeholders has informed the actions taken and how it has informed whether the actions have been effective	14.10.1 14.12.1 14.14.1 14.15.1 14.16.1 14.17.1 14.18.1 14.19.1 14.20.1 14.21.1	Strategy (page 12) Our material matters (page 13) Our sustainable development model (page 28) Governance overview (page 32) Enterprise risk management (page 34) Corporate governance (from page 109) Risk management (from page 136) Safety (from page 67) Occupational health and wellness (from page 73) Human capital management (from page 63) Community impacts (from page 98) Human rights (page 105)
GRI 401: Employment			
401-1 New employee hires and employee turnover	a. Total number and rate of new employee hires during the year, by age group, gender and region b. Total number and rate of employee turnover during the year, by age group, gender and region	14.17.3	Sustainability data tables (ESG supplementary datasheets 2026 on our website **www.arm.co.za**) Employee turnover (excluding contractors) was 13.1% in F2026 (F2025: 9.8%) (page 89).

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	GRI 14 ref	Reference
GRI 401: Employment			
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	a. Benefits which are standard for full-time employees but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum: i. Life insurance ii. Healthcare iii. Disability and invalidity coverage iv. Parental leave v. Retirement provision vi. Stock ownership vii. Others b. The definition used for 'significant locations of operation'	14.17.4	Benefits we offer to full-time employees include standard benefits such as pension fund, medical aid and group life insurance. In addition, the company offers study assistance and bursaries for employees and their children. The company sponsors year-end events, team building interventions, community sports and fun days and wellness days. Employees also have access to comprehensive employee assistance programmes.
401-3 Parental leave	a. Total number of employees that were entitled to parental leave, by gender b. Total number of employees that took parental leave, by gender c. Total number of employees that returned to work in the year after parental leave ended, by gender d. Total number of employees who returned to work after parental leave ended that were still employed 12 months after their return to work, by gender e. Return to work and retention rates of employees that took parental leave, by gender	14.17.5 14.21.3	All female full-time employees are entitled to four months of maternity leave and all full-time employees (8 944 men and 3 175 women) are entitled to 10 days parental leave on the birth of a child in terms of the amended Basic Conditions of Employment Act. 681 female employees took maternity leave during the year, 268 (39%) of these had returned to work in the reporting period after maternity leave ended and 55% who returned from maternity leave were still employed at year end. 899 male employees took parental leave and 53% returned to work during the reporting period.

Disclosure	Description	GRI 14 ref	Reference
GRI 402: Labour/management relations			
402-1 Minimum notice periods regarding operational changes	a. Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them b. For organisations with collective bargaining agreements, report whether the notice period and provisions for consultation and negotiation are specified in collective agreements	14.8.2 14.17.6	The minimum notice period regarding operational changes is specified in collective agreements and varies between one month and three months, on average. Human capital management – workforce restructuring and operational changes (page 89)
GRI 403: Occupational health and safety			
403-1 Occupational health and safety management system	For employees and for workers who are not employees but whose work and/or workplace is controlled by ARM: a. Whether an occupational health and safety management system has been implemented, including whether: i. The system has been implemented because of legal requirements and, if so, a list of the requirements ii. The system has been implemented based on recognised risk management and/or management system standards/guidelines and, if so, a list of the standards/guidelines b. The scope of workers, activities, and workplaces covered by the occupational health and safety management system, and an explanation of whether and, if so, why any workers, activities, or workplaces are not covered	14.16.2	Safety (from page 67) Occupational health and wellness (from page 73) Occupational health and safety management systems are in place at all operations that cover all employees and contractors. These systems align with all legal requirements and with international and national management systems including ISO 45001 and SANS 16001. Most of the operations are certified in terms of these standards. Sustainability data tables (ESG supplementary datasheets 2026 on our website **www.arm.co.za**)

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	GRI 14 ref	Reference
GRI 403: Occupational health and safety			
403-2 Hazard identification, risk assessment, and incident investigation	For employees and for workers who are not employees but whose work and/or workplace is controlled by ARM: a. The processes used to identify work-related hazards and assess risks on a routine and non-routine basis, and to apply the hierarchy of controls in order to eliminate hazards and minimise risks, including: i. How ARM ensures the quality of these processes, including the competency of persons who carry them out ii. How the results of these processes are used to evaluate and continually improve the occupational health and safety management system b. The processes for workers to report work-related hazards and hazardous situations and an explanation of how workers are protected against reprisals c. The policies and processes for workers to remove themselves from work situations that they believe could cause injury or ill health and an explanation of how workers are protected against reprisals d. The processes used to investigate work-related incidents, including the processes to identify hazards and assess risks relating to the incidents, to determine corrective actions using the hierarchy of controls, and to determine improvements needed in the occupational health and safety management system	14.16.3	Enterprise risk management (page 34) Safety (from page 67) Occupational health and wellness (from page 73) Workers can report hazards and hazardous situations to supervisors or health and safety representatives. The ARM code of conduct requires workers to report actual or potential health or safety risks and workers are informed of their legal right to leave dangerous working areas, which is entrenched in sections 22 and 23 of the MHSA and sections 14(a)(b)(c) and (d) of the OHSA. The ARM whistleblower policy protects workers from retaliation or occupational detriment for submitting a complaint.
403-3 Occupational health services	For employees and for workers who are not employees but whose work and/or workplace is controlled by ARM: a. The occupational health services' functions that contribute to the identification and elimination of hazards and minimisation of risks, and an explanation of how ARM ensures the quality of these services and facilitates workers' access to them	14.16.4	Safety (from page 67) Occupational health and wellness (from page 73)

Disclosure	Description	GRI 14 ref	Reference
GRI 403: Occupational health and safety			
403-4 Worker participation, consultation, and communication on occupational health and safety	For employees and for workers who are not employees but whose work and/or workplace is controlled by ARM: a. Processes for worker participation and consultation in the development, implementation and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers b. Where formal joint management–worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees	14.16.5	Safety (from page 67) Worker participation in health and safety at ARM's mining operations is governed by the Mine Health and Safety Act 29 of 1996. Health and safety representatives are elected according to the provisions of the Act, following negotiation with the representative trade union. A representative is in place for each shift at each designated working place. Each operation has one or more health and safety committees comprising at least four employee representatives as well as employer representatives. The committees meet at least monthly to represent employees on health and safety matters, request information, request inspections and participate in consultations. The committees are consultative rather than decision-making: accountability for determining risk control measures rests with the employer, which must do so after consulting the committee. Occupational health and safety information is communicated to workers at induction, through ongoing training (see page 75) and regular awareness campaigns.
403-5 Worker training on occupational health and safety	For employees and for workers who are not employees but whose work and/or workplace is controlled by ARM: a. Any occupational health and safety training provided to workers, including generic training as well as training on specific work-related hazards, hazardous activities, or hazardous situations	14.16.6	Safety (from page 67)

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	GRI 14 ref	Reference
GRI 403: Occupational health and safety			
403-6 Promotion of worker health	For employees and for workers who are not employees but whose work and/or workplace is controlled by ARM: a. An explanation of how ARM facilitates workers' access to non- occupational medical and healthcare services, and the scope of access provided b. Voluntary health promotion services and programmes offered to workers to address major non-work-related health risks including the specific health risks addressed, and how ARM facilitates workers' access to these services and programmes	14.16.7	Occupational health and wellness (from page 73)
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	a. ARM's approach to preventing or mitigating significant negative occupational health and safety impacts that are directly linked to its operations, products or services by its business relationships, and the related hazards and risks	14.16.8	Safety (from page 67) Contractors are covered by the same safety management standards, risk assessments, induction and monitoring as employees, and contractor incidents are included in all ARM injury rates (page 70). A medical surveillance and biological monitoring protocol for manganese exposure applies to employees who handle ore at the Saldanha and Gqeberha port terminals (page 79).

Disclosure	Description	GRI 14 ref	Reference
GRI 403: Occupational health and safety			
403-8 Workers covered by an occupational health and safety management system	a. If ARM has implemented an occupational health and safety management system based on legal requirements and/or recognised standards/guidelines: i. The number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by ARM, who are covered by such a system ii. The number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by ARM, who are covered by such a system that has been internally audited iii. The number and percentage of all employees and workers who are not employees but whose work and/or workplace is controlled by ARM, who are covered by such a system that has been audited or certified by an external party b. Whether and, if so, why any workers have been excluded from this disclosure, including the types of workers excluded c. Any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, and assumptions used	14.16.9	Occupational health and wellness (from page 73) ARM's integrated wellness management programme covers all operations, employees and contractors. It aligns with all legal requirements and with international and national management systems including ISO 45001 and SANS 16001. Most of the operations are externally certified in terms of these standards. The operational clinics are audited annually by a certified external auditor against legal requirements. The programme includes annual internal audits of operating procedures and practices by an independent occupational health medical practitioner to monitor compliance and identify areas for improvement.

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Disclosure	Description	GRI 14 ref	Reference
GRI 403: Occupational health and safety			
403-9 Work-related injuries	a. and b. For all employees and all workers who are not employees but whose work and/or workplace is controlled by ARM: i. The number and rate of fatalities as a result of work-related injury ii. The number and rate of high-consequence work-related injuries (excluding fatalities) iii. The number and rate of recordable work-related injuries iv. The main types of work-related injury v. The number of hours worked c. The work-related hazards that pose a risk of high-consequence injury, including: i. How these hazards have been determined ii. Which of these hazards have caused or contributed to high-consequence injuries during the year iii. Actions taken or underway to eliminate these hazards and minimise risks using the hierarchy of controls d. Any actions taken or underway to eliminate other work-related hazards and minimise risks using the hierarchy of controls e. Whether the rates have been calculated based on 200 000 or 1 000 000 hours worked f. Whether and, if so, why any workers have been excluded from this disclosure, including the types of workers excluded g. Any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, and assumptions used	14.16.10	Safety (from page 67) Occupational health and wellness (from page 73) Sustainability data tables (ESG supplementary datasheets 2026 on our website **www.arm.co.za**) ARM tracks fatalities, lost-time injuries, reportable injuries and various occupational and other disease rates that are material to our operations. There were no work-related fatalities in F2026 (F2025: three). The LTIFR was 0.29 (F2025: 0.31) and the TRIFR 0.56 (F2025: 0.50), measured per 200 000 hours worked and including contractors (page 67).

Disclosure	Description	GRI 14 ref	Reference
GRI 403: Occupational health and safety			
403-10 Work-related ill health	a. For all employees: i. The number of fatalities as a result of work-related ill health ii. The number of cases of recordable work-related ill health iii. The main types of work-related ill health b. For all workers who are not employees but whose work and/or workplace is controlled by ARM: i. The number of fatalities as a result of work-related ill health ii. The number of cases of recordable work-related ill health iii. The main types of work-related ill health c. The work-related hazards that pose a risk of ill health, including: i. How these hazards have been determined ii. Which of these hazards have caused or contributed to cases of ill health during the year iii. Actions taken or underway to eliminate these hazards and minimise risks using the hierarchy of controls d. Whether and, if so, why any workers have been excluded from this disclosure, including the types of workers excluded e. Any contextual information necessary to understand how the data has been compiled, such as any standards, methodologies, and assumptions used	14.16.11	Occupational health and wellness (from page 73) There were no fatalities as a result of work-related ill health in F2026. A total of 24 occupational diseases were identified and submitted for compensation in F2026, 20 of which related to noise-induced hearing loss, two to carpal tunnel syndrome and one each to occupational skin disease and work-related upper limb disorder (page 79).

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	GRI 14 ref	Reference
GRI 404: Training and education			
404-1 Average hours of training per year per employee	a. Average hours of training that employees have undertaken during the year, by: i. Gender ii. Employee category	14.17.7 14.21.4	We measure the effectiveness and investment in learning, retraining and development activities by monitoring measures such as training spend as a percentage of total payroll, rather than hours of training. Our training is linked to the MQA for national recognition of learning, which prescribes the minimum hours required per specific training intervention. Average training hours per employee was 7.3 in F2026. Sustainability data tables (ESG supplementary datasheets 2026 on our website **www.arm.co.za**)
404-2 Programmes for upgrading employee skills and transition assistance programmes	a. Type and scope of programmes implemented and assistance provided to upgrade employee skills b. Transition assistance programmes provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment	14.8.3 14.17.8	Human capital management (pages 86 to 97) Human capital management – workforce restructuring and operational changes (page 89)
404-3 Percentage of employees receiving regular performance and career development reviews	a. Percentage of total employees by gender and by employee category who received a regular performance and career development review during the year		All full-time employees receive various levels of regular performance and career development reviews as part of the ARM remuneration and incentive system.

Disclosure	Description	GRI 14 ref	Reference
GRI 405: Diversity and equal opportunity			
405-1 Diversity of governance bodies and employees	a. Percentage of individuals within the governance bodies in each of the following diversity categories: i. Gender ii. Age group: under 30 years old, 30 to 50 years old, over 50 years old iii. Other indicators of diversity where relevant (such as minority or vulnerable groups) b. Percentage of employees per employee category in each of the following diversity categories: i. Gender ii. Age group: under 30 years old, 30 to 50 years old, over 50 years old iii. Other indicators of diversity where relevant (such as minority or vulnerable groups)	14.21.5	Human capital management (pages 86 to 97) Report of the social and ethics committee chairman (page 18) Corporate governance – diversity and inclusion (page 118) Sustainability data tables (ESG supplementary datasheets 2026 on our website **www.arm.co.za**) ARM's gender mainstreaming policy and action plan were developed in consultation with the Commission for Gender Equality and reviewed in F2026 (page 95).
405-2 Ratio of basic salary and remuneration of women to men	a. Ratio of the basic salary and remuneration of women to men for each employee category, by significant locations of operation b. The definition used for 'significant locations of operation'	14.21.6	Omission – information unavailable. See omissions register.
GRI 406: Non-discrimination			
406-1 Incidents of discrimination and corrective actions taken	a. Total number of incidents of discrimination during the year b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by ARM ii. Remediation plans being implemented iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes iv. Incident no longer subject to action	14.21.7	In F2026, ARM Group recorded one harassment and bullying case, one sexual harassment case and one case involving discriminatory remarks. The harassment and bullying matter remains under investigation, the sexual harassment case resulted in a final written warning, and the discriminatory conduct case resulted in dismissal.

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	GRI 14 ref	Reference
GRI 407: Freedom of association and collective bargaining			
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	a. Operations and suppliers in which workers' rights to exercise freedom of association or collective bargaining may be violated or at significant risk either in terms of: i. Type of operation (such as manufacturing plant) and supplier ii. Countries or geographic areas with operations and suppliers considered at risk b. Measures taken by ARM in the year intended to support rights to exercise freedom of association and collective bargaining	14.20.2	No operations or suppliers were identified in F2026 in which employee rights to exercise freedom of association or collective bargaining may be violated or at significant risk. We respect our employees' rights to collective bargaining. ARM's human rights policy affirms the right of employees to join, or not join, a trade union, and supplier practices are monitored as described under 414-1.
GRI 408: Child labour			
408-1 Operations and suppliers at significant risk for incidents of child labour	a. Operations and suppliers considered to have significant risk for incidents of: i. Child labour ii. Young workers exposed to hazardous work b. Operations and suppliers considered to have significant risk for incidents of child labour either in terms of: i. Type of operation (such as manufacturing plant) and supplier ii. Countries or geographic areas with operations and suppliers considered at risk c. Measures taken by ARM in the year intended to contribute to the effective abolition of child labour	14.18.2	ARM does not tolerate or employ child labour. Age verification processes and human rights due diligence are applied across operations, contractors, suppliers and business partners. No incidents of child labour or significant related risks were identified during F2026. Human rights (page 105)

Disclosure	Description	GRI 14 ref	Reference
GRI 409: Forced or compulsory labour			
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour	a. Operations and suppliers considered to have significant risk for incidents of forced or compulsory labour either in terms of: i. Type of operation (such as manufacturing plant) and supplier ii. Countries or geographic areas with operations and suppliers considered at risk b. Measures taken by ARM in the year intended to contribute to the elimination of all forms of forced or compulsory labour	14.19.2	ARM's policies are aligned with international human rights standards and the South African Constitution. Human rights due diligence forms part of supplier and contractor engagement processes, and no significant risks relating to forced or compulsory labour were identified during F2026. Human rights (page 105)
GRI 410: Security practices			
410-1 Security personnel trained in human rights policies or procedures	a. Percentage of security personnel who have received formal training in ARM's human rights policies or specific procedures and their application to security b. Whether training requirements also apply to third-party organisations providing security personnel	14.14.2	Human rights training is provided to all security personnel, including contractors, and includes regular refresher training.
GRI 411: Rights of indigenous peoples			
411-1 Incidents of violations involving rights of indigenous peoples	a. Total number of identified incidents of violations involving the rights of indigenous peoples during the year b. Status of the incidents and actions taken with reference to the following: i. Incident reviewed by ARM ii. Remediation plans being implemented iii. Remediation plans that have been implemented, with results reviewed through routine internal management review processes iv. Incident no longer subject to action	14.11.2	There were no recorded incidents of human rights violations of indigenous peoples in F2026. Rights of indigenous peoples (GRI 14 topic 14.11) was determined not to be material – see the end of this index.

GRI CONTENT INDEX 2026 CONTINUED

Disclosure	Description	GRI 14 ref	Reference
GRI 413: Local communities			
413-1 Operations with local community engagement, impact assessments, and development programmes	a. Percentage of operations with implemented local community engagement, impact assessments, and/or development programmes, including the use of: i. Social impact assessments, including gender impact assessments, based on participatory processes ii. Environmental impact assessments and ongoing monitoring iii. Public disclosure of results of environmental and social impact assessments iv. Local community development programmes based on local communities' needs v. Stakeholder engagement plans based on stakeholder mapping vi. Broad-based local community consultation committees and processes that include vulnerable groups vii. Works councils, occupational health and safety committees and other worker representation bodies to deal with impacts viii. Formal local community grievance processes	14.10.2	Community impacts (from page 98) How we manage natural resources (pages 51 and 53) All operations have local community engagement, LED and CSI programmes. Operating licences require environmental and social impact assessments before operations commence.
413-2 Operations with significant actual and potential negative impacts on local communities	a. Operations with significant actual and potential negative impacts on local communities, including: i. The location of the operations ii. The significant actual and potential negative impacts of operations	14.10.3	ARM's operations comply with the environmental and social legal requirements and thereby manage and minimise as far as practically possible significant actual or potential negative impacts on local communities. Community impacts (from page 98) Water-discharge incidents (page 59) Responsible management of tailings storage facilities (page 62)

Disclosure	Description	GRI 14 ref	Reference
GRI 414: Supplier social assessment			
414-1 New suppliers that were screened using social criteria	a. Percentage of new suppliers that were screened using social criteria	14.17.9 14.18.3 14.19.3	Human rights (page 105) All new suppliers are appraised before activation on the approved supplier list for SHERQ, legal and B-BBEE compliance and ethical undertakings. Contracts and the code of conduct, which applies to contractors and consultants, require compliance with labour legislation, and the Ethics Hotline is open to employees and external stakeholders.
414-2 Negative social impacts in the supply chain and actions taken	a. Number of suppliers assessed for social impacts b. Number of suppliers identified as having significant actual and potential negative social impacts c. Significant actual and potential negative social impacts identified in the supply chain d. Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why	14.17.10	Omission – information unavailable. See omissions register.
GRI 415: Public policy			
415-1 Political contributions	a. Total monetary value of financial and in-kind political contributions made directly and indirectly by country and recipient/beneficiary b. If applicable, how the monetary value of in-kind contributions was estimated	14.24.2	Governance overview – donations to political parties (page 32) ARM did not make any donations to political parties in F2026.

GRI CONTENT INDEX 2026 CONTINUED

GRI 14: Mining Sector 2024 – additional sector disclosures

Disclosure	Description	GRI 14 ref	Reference
14.0.1 Mine sites	List of ARM's mine sites and the definition used for 'mine site'. For each site: name, geographic location (country and coordinates) and size in hectares.	14.0.1	Where we operate (pages 10 and 11)
14.1.5 Scope 1 emissions by mine site	When reporting on gross direct (Scope 1) GHG emissions, include land use change emissions. Report a breakdown of the gross direct (Scope 1) GHG emissions by mine site.	14.1.5	Sustainability data tables (ESG supplementary datasheet 2026 on our website **www.arm.co.za**) Land use change emissions are not calculated.
14.1.6 Scope 2 emissions by mine site	Report a breakdown of the gross location-based energy indirect (Scope 2) GHG emissions by mine site.	14.1.6	Sustainability data tables (ESG supplementary datasheet 2026 on our website **www.arm.co.za**)
14.2.1 Climate scenarios and adaptation plan	Describe the climate change-related scenarios used to assess the resilience of the organisation's strategy, including a well-below 2°C, preferably 1.5°C, scenario. Report whether the organisation has a climate change adaptation plan in place, and if so, provide a summary of the plan and the progress made in implementing the plan, and describe how engagement with stakeholders has informed the plan.	14.2.1	2026 climate change and water report (pages 20 to 21) available on our website **www.arm.co.za**. CCW
14.4.5 Ecologically sensitive areas at all mine sites	Report information on the ecologically sensitive areas for all mine sites.	14.4.5	Sustainability data tables (ESG supplementary datasheet 2026 on our website **www.arm.co.za**)
14.6.2 Tailings disposal methods	Tailings disposal methods used by ARM.	14.6.2	Responsible management of tailings storage facilities (page 62) Tailings are pumped to TSFs as a slurry. The Khumani TSF is a paste disposal facility and Nkomati Mine operates a co-disposal facility. 2026 report on conformance to the GISTM, available on our website **www.arm.co.za**.

GRI 14: Mining Sector 2024 – additional sector disclosures			
Disclosure	**Description**	**GRI 14 ref**	**Reference**
14.6.3 Tailings facilities	List of tailings facilities with name, location and ownership status, including whether ARM is the operator. For each facility not in a state of safe closure: description and construction method, status, maximum permitted storage capacity and tonnes stored, GISTM Consequence Classification, frequency and findings of risk assessments, and date and findings of the most recent independent technical review.	14.6.3	Responsible management of tailings storage facilities (page 62) 2026 report on conformance to the GISTM, available on our website **www.arm.co.za**.
14.8.4 Closure status of mine sites	For each mine site, whether it has a closure and rehabilitation plan in place, is undergoing closure and rehabilitation activities, or has been closed and rehabilitated.	14.8.4	Rehabilitation and closure (page 65) All operations have closure plans in accordance with environmental management programmes (EMPs) and environmental authorisations, as well as water use licences. All operations have estimated closure costs and have made provision towards closure and rehabilitation. Beeshoek Mine was placed on care and maintenance from October 2025.
14.8.5 Closure plan approval and review	For each closure and rehabilitation plan, whether it has been approved by relevant authorities, and the dates of the most recent and next reviews.	14.8.5	Rehabilitation and closure (page 65) Final closure and rehabilitation reports and annual rehabilitation plans are developed for each mine based on annual independent assessments, and submitted to the DMPR with proof of financial provision.
14.8.6 Land disturbed and rehabilitated	For each mine site, total land disturbed and not yet rehabilitated, and total land disturbed and rehabilitated, in hectares.	14.8.6	Sustainability data tables (ESG supplementary datasheets 2026 on our website **www.arm.co.za**).
14.8.7 Life of mine	For each mine site, the estimated life of the mine.	14.8.7	Where we operate (pages 10 and 11) 2026 Mineral Resources and Mineral Reserves report, available on our website **www.arm.co.za**. MRMR

GRI CONTENT INDEX 2026 CONTINUED

GRI 14: Mining Sector 2024 – additional sector disclosures			
Disclosure	**Description**	**GRI 14 ref**	**Reference**
14.8.8 Financial provisions for closure	Total estimated closure cost (not discounted) by mine site, whether the provision covers the full amount and is in line with regulatory requirements; the methodology used; and the financial instruments used to guarantee provisions.	14.8.8	Rehabilitation and closure – schedule of financial provision for closure and rehabilitation (page 65)
14.9.3 Community needs assessments	Report whether a community needs assessment was conducted to determine the need for infrastructure and services, and how the assessment informed the infrastructure investments and services supported.	14.9.3	Community impacts – Community investments in F2026 (page 100)
14.12.2 Involuntary resettlement	Mine sites where involuntary resettlement is planned, ongoing or has taken place, with the number of persons displaced and how livelihoods and human rights are affected and restored.	14.12.2	No involuntary resettlement was planned, underway or took place at any ARM mine site in F2026. Human rights – managing involuntary physical or economic displacement (page 106)
14.12.3 Conflicts over land and resource rights	Locations of operations where conflicts or violations of land and resource rights occurred, the incidents and the stakeholders whose rights are or could be affected.	14.12.3	No disputes or grievances were raised relating to land use or the customary rights of local communities in F2026.

GRI 14: Mining Sector 2024 – additional sector disclosures			
Disclosure	**Description**	**GRI 14 ref**	**Reference**
14.16.3 Gender-appropriate PPE and gender-based violence	Recommends reporting how ARM ensures the provision of gender-appropriate personal protective equipment, and describing the processes used to identify work-related incidents arising from sexual and gender-based violence and to determine corrective actions.	14.16.3	ARM's mining operations maintain a mandatory code of practice for the provision of PPE for women in mining, issued under section 9(2) of the Mine Health and Safety Act in accordance with the guideline issued by the Chief Inspector of Mines. Women employees are consulted on PPE through Women in Mining structures and PPE committees at each operation. ARM provides multiple channels for reporting sexual and gender-based violence incidents. Reported incidents are investigated in accordance with company policies and applicable legislation, with appropriate corrective, disciplinary and support measures implemented where required. Lessons learned are used to strengthen prevention and awareness initiatives.
14.20.3 Strikes and lockouts	Number of strikes and lockouts involving 1 000 or more workers lasting one full shift or longer, and their total duration in worker days idle.	14.20.3	There were no strikes or lockouts in F2026, and no person-days were lost to strike action in F2026, F2025 or F2024 (page 89).

GRI CONTENT INDEX 2026 CONTINUED

GRI 14: Mining Sector 2024 – additional sector disclosures			
Disclosure	**Description**	**GRI 14 ref**	**Reference**
14.21.5 Gender equality plan	Report whether the organisation has a gender equality or gender equity plan or policy in place and, if so, provide a summary of the plan, and progress made in implementing the plan.	14.21.5	Human capital management – gender mainstreaming (page 95)
14.22.5 Contract transparency	Approach to contract transparency: whether contracts and licences are made publicly available and where, or why not and actions taken to make them public.	14.22.5	ARM's rights to prospect and mine are granted by licence under the Mineral and Petroleum Resources Development Act, 2002, not by negotiated contract. ARM holds no production sharing agreements, concessions or host government agreements. Mining and prospecting rights are granted by the Department of Mineral and Petroleum Resources and registered at the Mineral and Petroleum Titles Registration Office. Access to those records is governed by section 8 of the Mining Titles Registration Act, 1967, and the Promotion of Access to Information Act, 2000. ARM does not itself publish its right documents, which contain commercially sensitive terms.

GRI 14: Mining Sector 2024 – additional sector disclosures			
Disclosure	**Description**	**GRI 14 ref**	**Reference**
14.22.6 Beneficial owners	Beneficial owners, including of joint ventures: name, nationality and country of residence, politically exposed person status, level of ownership and how ownership or control is exerted.	14.22.6	Share analysis (page 132 of the annual financial statements) AFS Attributable interests ARM has a single class of listed ordinary shares, each carrying one vote. Control is exercised solely through the voting rights attaching to those shares. There are no special voting rights, share classes with enhanced voting entitlements, nomination rights or shareholders' agreements conferring control beyond shareholding. No shareholder has control over a majority of votes or shares in ARM. As is publicly well known and disclosed, Dr Patrice Motsepe the Chairman of the Board of ARM is the President of the Confederation of African Football and a Vice-President of FIFA. His sister Dr Tshepo Motsepe, is married to the current President of South Africa Mr Cyril Ramaphosa. Dr Patrice Motsepe does not hold any shares directly in ARM. The shareholding and interest of Dr Patrice Motsepe and his immediate family is disclosed on page 12 of the AFS of ARM for the year ended 30 June 2026.
14.23.8 Minerals purchased from the state	For minerals purchased from the state or third parties appointed by the state: volumes and types, selling entity and recipient of payment, and payments made.	14.23.8	ARM's mining operations do not purchase minerals from the state or state-appointed sellers, as all products are derived from run-of-mine material extracted from the reported mineral reserves.

GRI CONTENT INDEX 2026 CONTINUED

GRI 14 topics determined not to be material

GRI 14 topic	Topic	Explanation
14.11	Rights of indigenous peoples	No ARM operations or proven reserves are located in or adjacent to indigenous peoples' territories as defined in the GRI Standards, and ARM has not been involved in a free, prior and informed consent process. Disclosure 411-1 is reported for completeness.
14.13	Artisanal and small-scale mining	No artisanal or small-scale mining (ASM) takes place on or adjacent to ARM mine sites, and no incidents involving ASM were recorded in F2026.
14.25	Conflict-affected and high-risk areas	ARM's managed operations are in South Africa, which is not a conflict-affected or high-risk area, and ARM does not source minerals from conflict-affected or high-risk areas.

Omissions register

Disclosure	GRI 14 ref	Requirement omitted	Reason for omission	Explanation
101-6 Direct drivers of biodiversity loss	14.4.6	All (a–f)	Information unavailable/ incomplete	ARM began a nature-related assessment in F2026 applying the TNFD LEAP approach at seven of eight operational sites. Site-level data on direct drivers of biodiversity loss is being compiled through this assessment, and ARM intends to report from F2027.
101-7 Changes to the state of biodiversity	14.4.7	All (a–b)	Information unavailable/ incomplete	Baseline ecosystem type, size and condition per site will be established through the LEAP assessment. ARM intends to report from F2027.
101-8 Ecosystem services	14.4.8	All (a–b)	Information unavailable/ incomplete	Ecosystem services and beneficiaries per site will be identified through the LEAP assessment. ARM intends to report from F2027.
202-2 Proportion of senior management hired from the local community	14.21.2	All (a–d)	Information unavailable/ incomplete	ARM has not established a definition of 'local community' for employment reporting and does not currently classify appointments by geographic origin at the point of recruitment. ARM is defining 'local hiring' with reference to social and labour plan host communities and intends to report the percentage from F2027.
204-1 Proportion of spending on local suppliers	14.9.5	a	Information unavailable/ incomplete	Operations define 'local suppliers' according to their specific programmes. ARM has not established a single definition of 'local suppliers' across operations. The information required to determine the proportion of local procurement was therefore not available for F2026. ARM intends to report this indicator from F2027.

Omissions register

Disclosure	GRI 14 ref	Requirement omitted	Reason for omission	Explanation
302-2 Energy consumption outside of the organisation	14.1.3	All (a–c)	Information unavailable/ incomplete	ARM does not yet quantify energy consumption outside the organisation. Value-chain energy use is being assessed alongside the scope 3 inventory, and ARM intends to report this disclosure from F2027.
405-2 Ratio of basic salary and remuneration of women to men	14.21.6	a	Information unavailable/ incomplete	ARM monitors the pay gap between executives and the lowest-paid employees. Gender pay ratios by employee category are being compiled, and ARM intends to report from F2027.
414-2 Negative social impacts in the supply chain and actions taken	14.17.10	All (a–e)	Information unavailable/ incomplete	All new suppliers are appraised as described in 414-1 before being added to the supplier list, with ongoing non-conformance management and contract performance reviews. The results are not yet recorded in a form that identifies social impacts or can be aggregated across operations. ARM intends to report this disclosure in F2027.



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