

INTRODUCTION

IBIS ESG Consulting Africa (Pty) Ltd (IBIS) has been engaged by the Directors of Anglo American Plc (Anglo American) to perform an independent assurance engagement in respect of Anglo American's Scope 3 Greenhouse Gas (GHG) Emissions for the year ended 31 December 2021. This assurance report is produced in accordance with the terms of our engagement letter dated 12 October 2022.

IBIS is an independent provider of sustainability assurance services. This engagement was conducted by a multidisciplinary team of assurance specialists with extensive experience in sustainability reporting. The assurance team was led by Petrus Gildenhuys who has more than 25 years' experience in sustainability performance measurement involving both advisory and assurance work.

SCOPE AND SUBJECT MATTER

The scope of the subject matter for limited assurance in line with the ISAE3000 (Revised) assurance standard, as captured in the agreement with Anglo American, includes the following **Scope 3 GHG emission categories**:

Category 1: Purchased Goods & Services

Category 2: Capital Goods

Category 3: Fuel & Energy Related Activities

Category 4: Upstream Transport & Distribution

Category 5: Waste Generated in Operations

Category 6: Business Travel

Category 7: Employee Travel

Category 8: Upstream Leased Assets

Category 9: Downstream Transport & Distribution

Category 10: Processing of Sold Products

Category 11: Use of Sold Product

Category 12: End-of-life Treatment of Sold Products

Category 13: Downstream Leased Assets

Category 14: Franchises

Category 15: Investments

IBIS' responsibilities do not extend to any other disclosures or assertions.

RESPECTIVE RESPONSIBILITIES

ANGLO AMERICAN

The Directors of Anglo American are responsible for the generation, collection and presentation of the selected sustainability information within the Report. Anglo American is also responsible for maintaining adequate records and internal controls that support the reporting process during the disclosure period.

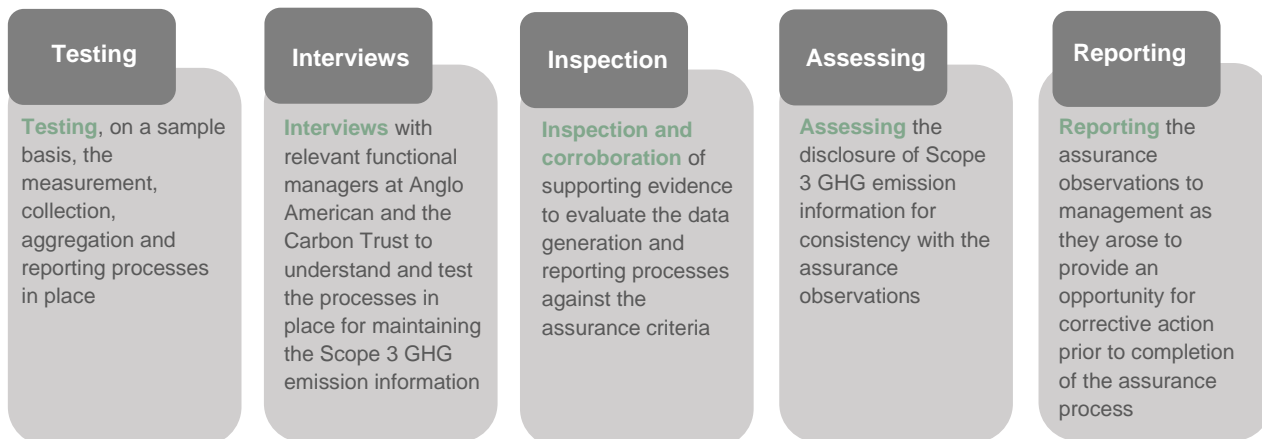
IBIS

IBIS' responsibilities were to conduct an assurance engagement and to report its conclusions to the Directors in accordance with the assurance procedures followed.

IBIS conducted the engagement based on the International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance engagements other than audits or reviews of historical financial information issued by the International Auditing and Assurance Standards Board, which Standard inter alia requires that the assurance practitioner follows due process and comply with ethical requirements.

SUMMARY OF WORK PERFORMED

Anglo American provided IBIS with the relevant supporting information and documentation related to the selected sustainability information reported. IBIS applied the Anglo American Scope 3 GHG Emissions Methodology and the GHG Protocol as audit criteria in respect of the underlying data in the scope of the assurance engagement. IBIS' limited assurance procedures, based on our professional judgement, consisted of:



INHERENT LIMITATIONS

The reliability of the reported sustainability data is subject to inherent uncertainty, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

Evidence to support information reported was obtained electronically for review and assessment as a basis for our assurance conclusion. In addition, the evidence gathering procedures performed in a limited assurance engagement vary in nature from, and are less in extent than for, a reasonable assurance engagement. As a result, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

RESTRICTION OF LIABILITY

Our work has been undertaken to enable us to express the opinion and conclusions on the selected sustainability information to the Directors of Anglo American in accordance with the terms of our engagement, and for no other purpose. We do not accept or assume responsibility to any third parties i.e. other than the Directors and the company, for our work or for this report to the fullest extent permitted by law, save where such third parties have obtained our prior written consent.

ASSURANCE CONCLUSION

We believe that the information provided by Anglo American and the work performed by IBIS are sufficient and appropriate to form a basis for our limited assurance conclusion.

In our view, and based on our limited assurance procedures, nothing has come to our attention that causes us to believe that the Anglo American Scope 3 GHG emissions prepared for the year ended 31 December 2021, and as presented below, are not fairly represented in all material respects.

Category		Total GHG Emissions excl. Biogenics (tCO ₂ e)
Upstream	1: Purchased Goods & Services	6 834 277
	2: Capital Goods	8 047 396
	3: Fuel & Energy Related Activities	1 630 710
	4: Upstream Transport & Distribution	963 330
	5: Waste Generated in Operations	19 188
	6: Business Travel	6 312
	7: Employee Travel	95 524
	8: Upstream Leased Assets	1
Downstream	9: Downstream Transport & Distribution	2 446 725
	10: Processing of Sold Products	48 138 794
	11: Use of Sold Products	20 360 275
	12: End-of-life Treatment of Sold Products	6 510
	13: Downstream Leased Assets	109
	14: Franchises	103
	15: Investments	9 981 278
Total Scope 3 GHG Emissions		98 530 530

[To insert signature]

Petrus Gildenhuis

Director, IBIS ESG Consulting Africa (Pty) Ltd

Johannesburg, 2 March 2023

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