

## Material issues description and boundary

Topic	Top material issue	Description	Internal	External
<b>Governance and integrity</b>				
Ethics and conduct	(MI)	Corporate governance, ethics and conduct.	✓	✓
Transparency and disclosure	(MI)	Public reporting and transparent disclosures on performance including tax transparency.		✓
Risk management		Risks are systematically identified and appropriately treated including crisis/emergency management.	✓	
<b>Economic responsibility</b>				
Economic contribution	(MI)	Economic benefits delivered to local and regional economies through jobs created, taxes paid and collected, social investment and procurement spend.	✓	✓
Financial performance		Managing our financial performance, productivity and economic sustainability. Delivering financial performance in accordance with the Iluka plan and continuing to maintain, grow returns over time.	✓	✓
Supply chain management		Responsible procurement of goods and services that considers health, safety, environmental, social and economic impacts/benefits.	✓	✓
Geopolitical landscape		Geopolitical challenges including building and maintaining relationships, government uncertainty and policy changes.	✓	✓
Innovation and growth		Innovation and growth opportunities to support a robust business and promote responsible investment (investor interest). Efficient and sustainable resource use (renewable and non-renewable), exploring responsible growth opportunities green/circular economy market, innovation, technology cyber security and digitalisation.	✓	✓
<b>People</b>				
Attracting, developing and retaining employees	(MI)	Talent attraction and retention, human capital development and succession planning.	✓	
Labour and working conditions		Working conditions, industrial relations, grievance mechanisms, collective bargaining and discrimination.	✓	
Diversity and inclusion		Diverse and inclusive workforce.	✓	
<b>Health and safety</b>				
Fatality prevention	(MI)	Managing our risks that have the potential to result in a fatality or permanent disabling injury/illness (life-changing).	✓	
Minimising injuries	(MI)	Minimisation of the severity and frequency of work related injuries	✓	
Exposure to occupational illnesses	(MI)	Manage occupational exposure risks and minimise occurrences of occupational illnesses.	✓	
Community health		Protection and enhancement of community health.	✓	✓

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<b>Social performance</b>				
Stakeholder engagement	(MI)	Communicating with and engaging stakeholders to build and maintain support for our presence. Includes how we manage grievances and ensure stakeholder views are considered in decision making processes.	✓	✓
Human rights and modern slavery	(MI)	Upholding fundamental human rights of employees, host communities and others who are affected by Iluka's activities. This includes a commitment to work towards ensuring no forms of slavery are present in our business or supply chain as will be reported upon in a publicly available Modern Slavery Statement.	✓	✓
Social impact management		Identifying and mitigating/managing real and perceived social impacts/risks.		✓
Resettlement		Avoidance or minimisation of project-induced displacement. Where unavoidable, undertake resettlement and livelihoods restoration to ensure people are the same or better off as a result of Iluka's presence.		✓
Indigenous relations and cultural heritage		Acknowledgement of Indigenous peoples' connections to lands and waters. Engagement with and appropriate inclusion of Aboriginal Australians in opportunities created by Iluka. Respect for the culture and traditions of all communities where Iluka is present.	✓	✓
<b>Environment</b>				
Rehabilitation and closure	(MI)	Process of planning for and undertaking rehabilitation and closure activities including land use design and planning, provisioning, rehabilitation execution and land relinquishment.	✓	✓
Waste and materials management	(MI)	Managing waste and product materials generated through mining and processing operations to ensure they are handled, stored and disposed of accordingly. Mineral waste are those materials removed from the mine void and separated from valuable minerals over various process stages including tailings, overburden and rock.	✓	✓
Energy and climate change	(MI)	Assessing, adapting and managing the risks and opportunities of a variable and changing climate. Minimising energy consumption and improving efficiency to reduce GHG emissions contributing to climate change impacts.	✓	✓
Land use optimisation		Planning and management of land use to support the business, environment or communities. Includes consideration and analysis of land availability and changing/competing land uses.	✓	✓
Biodiversity		Management of biodiversity to avoid, minimise and restore impacts. Contribute to the conservation of biodiversity outside direct impact area to offset those impacts that cannot be avoided or restored.	✓	✓
Water stewardship		Responsible management of water resources including supply, use, discharge and access.	✓	✓
Water use		Water supply, use, management and discharge.	✓	✓
Environmental incidents		Uncontrolled impacts on the environment.	✓	✓
Product stewardship		Promoting the safe and responsible production, use, re-use, recycling and disposal of products and co-products including informing on potential product related health or environmental issues. Improving understanding of products/by-products specific properties and life cycles to encourage better environmental and health outcomes (including minimising and re-use of waste).	✓	✓