

## Barloworld Non-Financial Reporting Criteria

### Context

As a responsible corporate, Barloworld has for a number of years disclosed information on environmental and human capital indicators. Such disclosures support the group's integrated management approach and its sustainable development ambitions and assist stakeholders make informed decisions in this regard.

### Criteria

The table below reflects the reporting Criteria for selected non-financial disclosures forming part of Barloworld's 2022 integrated reporting.

Capital	Indicator	Unit of Measure	Barloworld Measurement Definition
<b>Organisational boundary</b>			
General	Boundary of Human and Natural Capitals indicators included in scope of review	Various	<ul style="list-style-type: none"> <li>Associates and joint ventures are equity accounted and thus not included in consolidated non-financial data. The consolidated data incorporates the company and all entities controlled by Barloworld as if they are a single economic entity.</li> <li>Both financial and non-financial data are aligned to the same financial reporting period allowing for comparison of performance data.</li> <li>Aligned to the above consolidation approach, energy and emissions reporting follows the Financial Control consolidation approach as reflected in the GHG Protocol Corporate Standard.</li> <li>Any limitations will be disclosed in the relevant section.</li> <li>Avis Rental and Leasing and Logistics operations have been classified as discontinued operations for FY2022 and comparatives. These operations are excluded from the aggregated continuing operations. Where aggregations vary from this boundary, these are reflected explicitly in the relevant disclosures.</li> </ul>
	Protocols		<ul style="list-style-type: none"> <li>While the above definitions are high-level, these are to be read and applied in conjunction with relevant operational protocols in place at business unit and divisional levels.</li> </ul>
<b>Capital</b>	<b>Indicators in scope of review</b>		
Human Capital	1. Total number of employees	Number	<ul style="list-style-type: none"> <li>Permanent employees + Contractors greater than 12 months</li> </ul>
	2. Employee breakdown by race (RSA only) and gender	Number	<ul style="list-style-type: none"> <li>Permanent employees + Contractors greater than 12 months by race</li> <li><b>Race:</b> African, Indian, Coloured, White &amp; Foreign Nationals. (employee file – categorization as per the South African Department of Labour (EEA1 forms))</li> <li><b>Gender:</b> Male and Female by Identity Number</li> </ul>

Capital	Indicator	Unit of Measure	Barloworld Measurement Definition
	3. Diversity and Inclusion Targets (Grades 15 to 18) continuing operations	Percentage	<p>The Diversity and Inclusion (D&amp;I) targets are used as one of the contributing factors/weighing towards the annual incentive bonus calculation. The calculation of the actual results takes into consideration the level of influence that the executives have had in the ensuing financial year on the headcount results. This means that the headcount would be adjusted for areas where the divisional executive would not have had any control on the changes in the headcount. (operational vs board decisions e.g. S189).</p> <p>Headcount: Refers to divisional headcount for the South African operations for the various divisions to measure Economic Active Population (EAP) as this is a South African concept and doesn't necessarily apply to the rest of group operations.</p> <p>Race: African, Indian, Coloured, White and Foreign Nationals. Categorisation as per the South African Department of Labour (EEA1 Forms).</p> <p>Gender: Male and Female as per Identity Number</p> <p>Grading: Barloworld uses the Willis Towers Watson Global Grading Job Evaluation system as a basis for evaluating jobs so that it can reflect internal levels assigned to a job based on the analysis of factors such as business expertise, functional knowledge, leadership, problem solving, impact and interpersonal skills.</p>
	4. Number of work-related fatalities	Number	<ul style="list-style-type: none"> <li>• Death of a worker occurring in the current reporting period, arising from an occupational disease or injury sustained or contracted while performing work that is controlled by the organization or that is being performed in workplaces that the organization controls.</li> <li>• Work-related fatalities can be reported for a specific category of workers (e.g., employees). Given the diversified nature of Barloworld's operations, the worker categories included in this indicator vary from operation to operation.</li> <li>• All operations (minimum inclusion): <ul style="list-style-type: none"> <li>○ Permanent employees,</li> <li>○ Contractors greater than 12 months,</li> <li>○ Contractors less than 12 months</li> </ul> </li> <li>• Equipment southern Africa and Logistics (in addition to the minimum): <ul style="list-style-type: none"> <li>○ Outsourced providers</li> <li>○ Temporary employment agencies</li> </ul> </li> </ul>
Human Capital	5. Lost-time injury frequency rate (LTIFR)	Frequency Rate	<ul style="list-style-type: none"> <li>• Frequency of injuries, relative to the total time worked by all workers during the reporting period, calculated as:</li> </ul>

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			<ul style="list-style-type: none"> <li>○ <math>LTIFR = \frac{((Number\ of\ lost\ time\ injuries) \times 200\ 000)}{Total\ hours\ worked}</math></li> <li>● <b>Injury:</b> non-fatal injury arising out of, or in the course of work.</li> <li>● Given the diversified nature of Barloworld's operations, the worker categories included in this indicator vary from operation to operation.</li> <li>● All operations (minimum inclusion): <ul style="list-style-type: none"> <li>○ Permanent employees,</li> <li>○ Contractors greater than 12 months,</li> <li>○ Contractors less than 12 months</li> </ul> </li> <li>● Equipment southern Africa and Logistics (in addition to the minimum): <ul style="list-style-type: none"> <li>○ Outsourced providers</li> <li>○ Temporary employment agencies</li> </ul> </li> <li>● Hours used in the calculation is aligned to the worker categories listed and are based on actual recordings based on: <ul style="list-style-type: none"> <li>○ Time and Attendance;</li> <li>○ Estimates;</li> <li>○ Averages;</li> <li>○ Service providers</li> </ul> </li> </ul>
Natural Capital	6. Fuel consumption – petrol and diesel	ML	<ul style="list-style-type: none"> <li>● Volumes of petrol and diesel consumed</li> <li>● These could relate to Stationery and Mobile combustion applications: <ul style="list-style-type: none"> <li>○ <b>Mobile:</b> these emissions result from the combustion of fuels in mobile combustion sources owned or controlled by the organization, such as trucks, trains, ships, airplanes, buses, and cars;</li> <li>○ <b>Stationary:</b> these emissions result from combustion of fuels in stationary sources, such as boilers, furnaces, standby power generators and turbines – and from other combustion processes such as flaring.</li> </ul> </li> </ul>
	7. Solar PV	MWh	<ul style="list-style-type: none"> <li>● The Solar PV consumption (MWh) across the Equipment various South African sites (6 in total) is monitored via online measurement and monitoring system/s. The output from the monitoring system/s is what is reported as consumption.</li> </ul>
	8. Grid electricity consumption	MWh	<ul style="list-style-type: none"> <li>● Grid electricity consumption converted from kilowatt hour to megawatt-hour</li> <li>● Leased and owned properties are to be included in the boundary of this indicator</li> <li>● Sources for such consumption could be actual municipal billings, real-time metering, estimates, extrapolation, prepaid electricity, etc.</li> </ul>

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Natural Capital	9. Non-renewable energy consumption, including consumption by primary energy source	GJ	<ul style="list-style-type: none"> <li>Non-renewable energy sources are that which cannot be replenished, reproduced, grown or generated in a short time period through ecological cycles or agricultural processes</li> <li>Non-renewable energy consumed and multiplied by relevant conversion factors to the energy source consumed per region. The conversion factors within the shared document is available on the <a href="#">Barloworld website</a>.</li> <li>Non-renewable energy sources can include fuel distilled from petroleum or crude oil, such as gasoline, diesel fuel, jet fuel, and heating oil; natural gas, such as compressed natural gas (CNG), and liquefied natural gas (LNG); fuels extracted from natural gas processing and petroleum refining, such as butane, propane, and liquefied petroleum gas (LPG); coal; and nuclear power.</li> </ul>
	10. Water withdrawals (municipal sources)	ML	<ul style="list-style-type: none"> <li>Water withdrawals from municipal sources</li> <li>Leased and owned properties are to be included in the boundary of this indicator</li> <li>Sources for such volumes could be actual municipal billings, real-time metering, estimates, extrapolation, etc.</li> </ul>
	11. Scope 1 emissions, including emissions by primary energy source	tCO <sub>2</sub> e	<ul style="list-style-type: none"> <li>Scope 1: Direct (Scope 1) Greenhouse gas emissions (GHG) emissions includes the CO<sub>2</sub> emissions from fuel consumption. (Petrol, Diesel, LPG, CNG)</li> <li>Greenhouse gas emissions, scope 1 are calculated by applying the relevant conversion factors to energy sources per region</li> <li>The conversion factors within the shared document is available on the <a href="#">Barloworld website</a>.</li> </ul>
Natural Capital	12. Scope 2 emissions	tCO <sub>2</sub> e	<ul style="list-style-type: none"> <li>Scope 2: GHG emissions that result from the generation of purchased electricity, heating, cooling, and steam consumed by an organization.</li> <li>Greenhouse gas emissions, scope 2 are calculated by applying the relevant conversion factors to energy sources per region</li> <li>The conversion factors within the shared document is available on the <a href="#">Barloworld website</a>.</li> </ul>