

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 2023 integrated reporting.

Indicator	Unit of Measure	Barloworld Measurement Definition
Organisational boundary		
General		
Boundary of Human and Natural Capitals indicators included in scope of review	Various	<ul style="list-style-type: none"> • <i>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.</i> • <i>Both financial and non-financial data are aligned to the same financial reporting period allowing for comparison of performance data.</i> • <i>Aligned to the above consolidation approach, energy and emissions reporting follows the Financial Control consolidation approach as reflected in the GHG Protocol Corporate Standard.</i> • <i>Any limitations will be disclosed in the relevant section.</i>
Protocols		<ul style="list-style-type: none"> • <i>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.</i>
Indicators in scope of review		
1. Total number of employees	Number	<ul style="list-style-type: none"> • <i>Permanent employees + Contractors greater than 12 months</i>
2. Employee breakdown by race (Republic of South Africa only) and gender	Number	<ul style="list-style-type: none"> • <i>Permanent employees + Contractors greater than 12 months by race (Republic of South Africa)</i> • <i>Race: African, Indian, Coloured, White & Foreign Nationals. (employee file – categorization as per the South African Department of Labour (EEA1 forms)) (Republic of South Africa)</i> • <i>Gender: Male and Female by Identity Number</i>
3. % Female representation in Leadership	Percentage (%)	<ul style="list-style-type: none"> • <i>Permanent Employees and/or Non-executive Board members of Barloworld's South African continuing operations and Barloworld Limited Board.</i> • <i>An individual can be included on more than one Board or Executive Committee.</i>

Indicator	Unit of Measure	Barloworld Measurement Definition
4. <i>Discretionary Spend procurement from ≥30% black women-owned suppliers as a % of total measured discretionary procurement spend</i>	Percentage (%)	<ul style="list-style-type: none"> ● <i>Discretionary Spend procurement from ≥30% black women-owned suppliers as a % of total measured discretionary procurement spend. The total measured discretionary procurement spend is a consolidated spend at Barloworld Limited level in line with B-BBEE code of good conduct verification guidelines.</i>
5. <i>Number of work-related fatalities</i>	Number	<ul style="list-style-type: none"> ● <i>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.</i> ● <i>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.</i> ● <i>All operations (minimum inclusion):</i> <ul style="list-style-type: none"> ○ <i>Permanent employees,</i> ○ <i>Contractors greater than 12 months,</i> ○ <i>Contractors less than 12 months</i> ● <i>Equipment southern Africa and Ingrain (in addition to the minimum):</i> <ul style="list-style-type: none"> ○ <i>Outsourced providers</i> ○ <i>Temporary employment agencies</i>
6. <i>Lost-time injury frequency rate (LTIFR)</i>	Frequency Rate	<ul style="list-style-type: none"> ● <i>Frequency of injuries, relative to the total time worked by all workers during the reporting period, calculated as:</i> <ul style="list-style-type: none"> ○ $LTIFR = \frac{((\text{Number of lost-time injuries}) \times 200\,000)}{\text{Total hours worked}}$ ● <i>Injury: non-fatal injury arising out of, or in the course of work.</i> ● <i>Given the diversified nature of Barloworld’s operations, the worker categories included in this indicator vary from operation to operation.</i> ● <i>All operations (minimum inclusion):</i> <ul style="list-style-type: none"> ○ <i>Permanent employees,</i> ○ <i>Contractors greater than 12 months,</i> ○ <i>Contractors less than 12 months</i> ● <i>Equipment southern Africa and Ingrain (in addition to the minimum):</i> <ul style="list-style-type: none"> ○ <i>Outsourced providers</i> ○ <i>Temporary employment agencies</i> ● <i>Hours used in the calculation is aligned to the worker categories listed and are based on actual recordings based on:</i>

Indicator	Unit of Measure	Barloworld Measurement Definition
		<ul style="list-style-type: none"> ○ <i>Time and Attendance;</i> ○ <i>Estimates;</i> ○ <i>Averages;</i> ○ <i>Service providers</i>
7. <i>Fuel consumption – petrol and diesel</i>	<i>Petrol (ML)</i> <i>Diesel (ML)</i>	<ul style="list-style-type: none"> ● <i>Volumes of petrol and diesel consumed</i> ● <i>These could relate to Stationery and Mobile combustion applications:</i> <ul style="list-style-type: none"> ○ <i>Mobile: 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</i> ○ <i>Stationary: 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.</i>
8. <i>Solar PV consumption</i>	<i>MWh</i>	<ul style="list-style-type: none"> ● <i>The Solar PV consumption (MWh) across the various Equipment Southern African sites) are monitored via online measurement and monitoring system/s, and also allows for direct download from the metering unit. The output from the monitoring system/s is what is reported as consumption.</i>
9. <i>Grid electricity consumption</i>	<i>MWh</i>	<ul style="list-style-type: none"> ● <i>Grid electricity consumption converted from kilowatt hour to megawatt-hour</i> ● <i>Leased and owned properties are to be included in the boundary of this indicator</i> ● <i>Sources for such consumption could be actual municipal billings, real-time metering, estimates, extrapolation, prepaid electricity, etc.</i>
10. <i>Total Coal</i>	<i>Tons</i>	<ul style="list-style-type: none"> ● <i>The volume of coal combusted.</i>
11. <i>Gas</i>	<i>GJ</i>	<ul style="list-style-type: none"> ● <i>The volume of gas consumed.</i>
12. <i>Non-renewable energy consumption, including consumption by primary energy source</i>	<i>GJ</i>	<ul style="list-style-type: none"> ● <i>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</i> ● <i>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 Barloworld website.</i> ● <i>Non-renewable energy sources can include fuel distilled from petroleum or crude oil, such as gasoline, diesel 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), and coal.</i>

Indicator	Unit of Measure	Barloworld Measurement Definition
13. Water withdrawals (municipal sources)	ML	<ul style="list-style-type: none"> ● Water withdrawals from municipal sources ● Leased and owned properties are to be included in the boundary of this indicator ● Sources for such volumes could be actual municipal billings, real-time metering, estimates, extrapolation, etc.
14. Scope 1 emissions, including emissions by primary energy source	tCO ₂ e	<ul style="list-style-type: none"> ● Scope 1: Direct (Scope 1) Greenhouse gas emissions (GHG) emissions includes the CO₂ emissions from fuel consumption. (Petrol, Diesel, Coal, Gas, LPG, CNG) ● Greenhouse gas emissions, scope 1 are calculated by applying the relevant conversion factors to energy sources per region ● The conversion factors within the shared document is available on the Barloworld website.
15. Scope 2 emissions	tCO ₂ e	<ul style="list-style-type: none"> ● Scope 2: GHG emissions that result from the generation of purchased electricity, heating, cooling, and steam consumed by an organization. ● Greenhouse gas emissions, scope 2 are calculated by applying the relevant conversion factors to energy sources per region ● The conversion factors within the shared document is available on the Barloworld website.