

Independent Reasonable Assurance Report to Gold Fields Limited

ERM Southern Africa (Pty) Ltd (“ERM”) was engaged by Gold Fields Limited (“Gold Fields”) to provide reasonable assurance in relation to selected information set out below and presented in Gold Fields’ 2022 Conflict-Free Gold Assessment Report for the year ended 31 December 2022 (the “Report”).

Engagement summary	
Scope of our assurance engagement	<p>Whether Gold Fields’ assertions relating to the following World Gold Council Conflict-Free Gold Standard requirements are fairly presented in the Report, in all material respects, in accordance with the reporting criteria:</p> <ul style="list-style-type: none"> ▪ Part A: Conflict Assessment; ▪ Part B: Company Assessment; ▪ Part C: Commodity Assessment; ▪ Part D: Externally Sourced Gold Assessment; and ▪ Part E: Management Statement of Conformance. <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.</p>
Reporting period	2022 (1 January 2022 – 31 December 2022)
Reporting criteria	<ul style="list-style-type: none"> ▪ World Gold Council Conflict-Free Gold Standard (October 2012)
Assurance standard and level of assurance	We performed a reasonable assurance engagement, in accordance with 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 Standards Board.
Respective responsibilities	<p>Gold Fields is responsible for the preparation, collection and presentation of the Report in accordance with the reporting criteria, and for determining that the reporting criteria are suitable for the legitimate information needs of its stakeholders. Furthermore, Gold Fields is responsible for designing, implementing and maintaining governance oversight and internal controls to enable reporting that is free from material misstatement.</p> <p>ERM’s responsibility is to provide an opinion to the Directors of Gold Fields on the agreed scope based on our engagement terms with Gold Fields, the assurance activities performed and exercising our professional judgement. Our procedures aimed at obtaining reasonable assurance have been performed with a high, but not absolute, level of assurance which means we may not detect all material errors.</p>

Our opinion

In our opinion, the selected information as described under ‘scope’ above is fairly presented, in all material respects, in accordance with the reporting criteria.

Our assurance activities

Considering the level of assurance and our assessment of the risk of material misstatement of the selected information presented in the Report, a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Confirming the boundaries of the Report which are consistent with the reporting boundaries disclosed in Gold Fields' 2022 Integrated Annual Report and include all mining and processing operations over which Gold Fields has direct control.
- Assessing the appropriateness of the assertions and the selected information presented in the Report against the reporting criteria.
- A review of external media reporting relating to Gold Fields to identify sustainability issues in the reporting period that may be relevant to the assurance scope.
- Interviews with a selection of corporate-level management, including senior executives, responsible for preparing the Report to gain an understanding of the relevant management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures.
- Testing the processes and systems, including internal controls, used to report the selected information.
- Interviews with management representatives responsible for managing the selected issues.
- A review at corporate level of a sample of qualitative evidence supporting the reported information.
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

The limitations of our engagement

The reliability of the assured information is subject to inherent uncertainties and the scope of our work was limited to the reported assessment presented in the Report and did not include coverage of information unrelated to the reported content; nor did it include information reported outside of the Report, information relating to prior reporting periods, or any forward-looking statements made by the company. It is important to understand our assurance conclusions in this context.

Our independence, integrity and quality control

ERM Southern Africa (Pty) Ltd and ERM Certification and Verification Services Limited ("ERM CVS") are members of the ERM Group. All employees are subject to ERM's Global Code of Business Conduct and Ethics. ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, ERM CVS maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. ERM CVS' processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. ERM CVS' certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of Parts A & B of the IESBA Code relating to assurance engagements.

The team that has undertaken this assurance engagement has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to Gold Fields Limited in any respect.



Jonathan van Gool
Engagement Partner
ERM Southern Africa (Pty) Ltd
Johannesburg, South Africa



Gareth Manning
Review Partner
ERM Certification and Verification Services Limited
London, United Kingdom

17 October 2023

www.erm.com | ERM.SouthAfricaAdminMailbox@erm.com

