

## **Independent Auditor's reasonable Assurance Report on Gold Fields Limited Conflict-Free Gold Assessment Report**

### **To the Directors of Gold Fields Limited**

We have undertaken our engagement in accordance with the requirements of the World Gold Council's (WGC) Conflict-Free Gold Standard (CFGS) (dated October 2012), with the objective of providing a reasonable assurance opinion on whether, based on the procedures we have performed, the evidence we have obtained and subject to the inherent limitations highlighted elsewhere in this report, Gold Fields Limited's (the 'Company', "Gold Fields" or "you") Conflict-Free Gold Assessment Report for the period 1 January 2024 to 31 December 2024 (the "Report") is prepared in all material respects, in accordance with the Reporting Criteria (the "subject matter"). This engagement was conducted by a multidisciplinary team including specialists with relevant experience in responsible sourcing reporting.

For purposes of our reasonable assurance engagement, the Reporting Criteria includes the requirements contained in the CFGS, available on the WGC's website (<https://www.gold.org/industrystandards/conflict-free-gold>).

### **Management's responsibilities**

Management is responsible for the preparation and presentation of the Report in accordance with the Reporting Criteria. Management is also responsible for such internal control as they determine is necessary to enable the preparation and presentation of the Report that is free from material misstatement, whether due to fraud or error, and for such internal controls as they determine is necessary to ensure compliance with the Reporting Criteria.

Management is also responsible for determining the appropriateness of the measurement and Reporting Criteria in view of the intended users of the report and for ensuring that those criteria are publicly available to the Report users.

### **Inherent limitations**

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the subject matter and the methods used for determining, calculating, sampling and estimating such information. The absence of a significant body of established practices on which to draw allows for the selection of different but acceptable measurement techniques which can result in materially different measurements and can impact comparability. Qualitative interpretations of relevance, materiality and the accuracy of data are subject to individual assumptions and judgements. The precision of different measurement techniques may also vary. Furthermore, the nature and methods used to determine such information, as well as the measurement criteria and the precision thereof, may change over time.

### **Our Independence and Quality Management**

We have complied with the independence and other ethical requirements of the Code of Professional Conduct for Registered Auditors, issued by the Independent Regulatory Board for Auditors' (IRBA Code), which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. The IRBA Code is consistent with the corresponding sections of the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards).

The firm applies the International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Our responsibility**

Our responsibility is to express a reasonable assurance opinion on the subject matter information based on the procedures we have performed and the evidence we have obtained. We conducted our assurance engagement in accordance with the International Standard on Assurance Engagements 3000 (Revised), Assurance

Engagements other than Audits or Reviews of Historical Financial Information (ISAE 3000 (Revised)), issued by the International Auditing and Assurance Standards Board. That Standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the subject matter information is free from material misstatement.

A reasonable assurance engagement in accordance with ISAE 3000 (Revised) involves performing procedures to obtain evidence about the measurement of the subject matter information and related disclosures in the Report. The nature, timing and extent of procedures selected depend on the auditor's professional judgement, including the assessment of the risks of material misstatement of the subject matter information, whether due to fraud or error.

In making those risk assessments we have considered internal control relevant to the Company's preparation of the subject matter information. A reasonable assurance engagement also includes:

- Evaluating the appropriateness of quantification methods, reporting policies and internal guidelines used and the reasonableness of estimates made by the Company;
- Assessing the suitability in the circumstances of the Company's use of the applicable reporting criteria as a basis for preparing the subject matter information; and
- Evaluating the overall presentation of the subject matter information.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Reasonable Assurance Opinion**

In our opinion and subject to the inherent limitations outlined elsewhere in this report, the subject matter information for the year ended 31 December 2024 are prepared, in all material respects, in accordance with the reporting criteria.

### **Other Matter**

The maintenance and integrity of Gold Fields Limited's website is the responsibility of Gold Fields Limited's management. Our procedures did not involve consideration of these matters and, accordingly, we accept no responsibility for any changes to either the information in the Report or our independent assurance report that may have occurred since the initial date of presentation on Gold Fields Limited's website.

### **Restriction of liability**

Our work has been undertaken to enable us to express a reasonable assurance opinion on the subject matter information to the directors of the Company in accordance with the terms of our engagement, and for no other purpose. We do not accept or assume liability to any party other than the Company, for our work, for this report, or for the conclusion we have reached. We neither owe nor accept any duty to any third party, whether in contract or in delict (including without limitation, negligence and breach of statutory duty) or however otherwise arising, and shall not be liable, in respect of any loss, damage or expense of whatsoever nature which is caused by the third party's usage of our Report.

*PricewaterhouseCoopers Inc.*

### **PricewaterhouseCoopers Inc.**

Director: Jameel Essop  
Registered Auditor  
Johannesburg, South Africa  
30 April 2025