



29 YEARS
of experience in the
ASM business

ESG Report
2024

 **Dynacor**



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2024

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01 Message from the President and CEO GRI 2-22

I am pleased to present our fifth Sustainability Report, prepared in accordance with the Standards of the *Global Reporting Initiative* - GRI, aligned with the contents of the GRI 14 Mining Sector supplement and the voluntarily adopted *Sustainability Accounting Standards Board* (SASB) Metals and Mining supplement.

In this document we communicate our main management results in economic, environmental and social issues, corresponding to the year 2024, to our stakeholders in a transparent manner.

Our significant presence in the business of purchasing gold ore from ASM (Artisanal and Small-Scale Miners), both formal and in the process of formalization, is the result of our knowledge and experience in the market for 29 years.

In 2024, we achieved better results than in 2023. Our sales reached US\$284.4 million and the value distributed was US\$271.6 million

in operating costs and compliance with financial obligations to our stakeholders.

This new achievement of the Corporation is based on the teamwork of our 566 employees (552 in Peru, 7 in Canada and 7 in Africa), who exceed the objectives set every year. They are the basis of Dynacor's growth.

As a result, we increased training and education hours by 133% compared to 2023. Training programs were implemented for supervisors, leaders and managers. In addition, scholarships were awarded to employees according to evaluation.

As part of our corporate organizational strengthening, we focus on improving our processes and performance. As a result, our Veta Dorada subsidiary obtained certifications from Great Place to Work and the International Cyanide Code.

In addition, to strengthen our responsible relationship with ASMs, 56 mining suppliers in northern and southern Peru were evaluated on ESG criteria, providing recommendations for improvement in health, occupational safety, social and environmental aspects, and human rights. Furthermore, 1,137 workers from 129 ASM received training in safety, health and the environment.

During 2024, our commercial relations generated an investment of US\$232.5 million in ore, materials, supplies and services. Of this total investment, US\$213 million was spent on ore purchases from ASMs in Peru, representing more than 90% of purchases, with an increase of 6% compared to 2023 (US\$201.9 million).

Every year, the Corporation promotes the improvement of ASM management and product traceability, which is why our Mineral Management System (MMS), internal verification system

"Our social projects benefited 25,000 people".

and technical visits to our mining suppliers have been strengthened.

As part of our sustainable management, in 2024, we quantified our greenhouse gas (GHG) emissions inventory for the fifth consecutive year, incorporating for the first time the emissions generated by ASM as part of our value chain.

In addition, we began the process of acquiring I-RECs (*International Renewable Energy Certificates*), with the objective of attributing renewable energy to the electricity consumption of our Veta Dorada Plant, allowing us to reduce its associated carbon footprint. This reduction represented 30% of our emissions (Scope 1 and 2). Likewise, global water consumption was

reduced by 9% and our renewable energy consumption represented 38%.

In the social area, our investment was US\$125,381, through the Community Development Program (Veta Dorada subsidiary), benefiting more than 25,000 people with employment and local economy, education, health, nutrition, environment, culture and capacity building.

Through Fidamar (International Fund for Aid to Artisanal Miners), whose funds come from the PX Impact® Program, US\$605,332 was invested, directly benefiting 10,740 people through the implementation of projects to improve the education and health of artisanal mining communities.

The Corporation will continue to implement best practices to strengthen our ASM business model and generate value for each stakeholder, as well as to contribute to the local development of our subsidiaries' areas of influence. I would like to thank our shareholders, Board of Directors and employees for their commitment and support during this stage of Dynacor's growth.

Finally, I cordially invite you to read our 2024 ESG Report.


Jean Martineau
President and CEO of
Dynacor Group

02 Our Performance

US\$
213
Million in purchases from ASMs

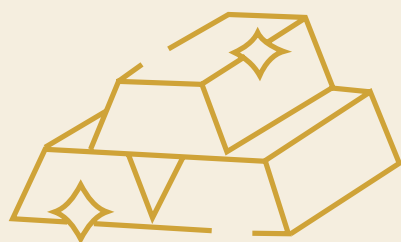
22%
Workforce from Arequipa (Peru)

22%
Reduction in emissions intensity

133%
Increase in training hours

9%
Reduction in overall water consumption

38%
Energy consumption from renewable sources



117,552
gold equivalent ounces produced



25,000
People benefited from social projects

Recognitions and certifications:
International Cyanide Code and Great Place to Work

566
Direct employees





»» 3 About
Dynacore
Group

3.1 About Dynacor Group

"We are the **leading ASM ore processing plant in Peru** for the fourth consecutive year"

We are a Canadian Corporation specialized in the processing of gold ore acquired from ASM (Artisanal and Small-Scale Miners), both formal and in the process of formalization, as well as in the sale of precious metals.

We are listed on the Toronto Stock Exchange (TSX) under the ticker symbol DNG, and since 2024 we have been part of the TSX30 ranking, which recognizes the 30 best-performing companies on the TSX over a three-year period. We also distribute dividends to our shareholders.

Since 1996, we have been present in Peru through our subsidiary Veta Dorada, which operates a gold processing plant with a capacity of 500 mt/day. We also have a gold and copper exploration project at Tumipampa in the Apurimac region (Peru). As part of our global expansion, in 2023 we established the subsidiaries Massawa (Ivory Coast) and Galam (Senegal) in Africa.

Our business model, built over 29 years, has allowed us to position ourselves as the main ASM ore processing plant in Peru, which operates under the Medium and Large Mining Operations Law.



For the fourth consecutive year, we remained in the top 10 of the main gold producers according to the Mining Statistics Bulletin of the Peruvian Ministry of Energy and Mines

We are also the first gold processing company in Peru to publicly disclose an ESG report under the Global Reporting Initiative (GRI) Standards. During 2024, our social investment has contributed to the local development of the communities where we are present.

- GRI 2-1
- GRI 2-2
- GRI 2-6

Vision

Dynacor intends to become the world's leading processor of gold produced from ore purchased from artisanal miners, in an environmental and socially responsible manner.

Mission

We produce environmental and socially responsible gold by building and maintaining a true partnership with artisanal miners, our employees, as well as the communities where we operate around the world and all our other stakeholders, in an equitable and transparent manner.

Corporate values



Respect



Ethical
behaviour



Environmental
responsibility



3.2 Our Locations

GRI 2-1



"In 2024, we were among the **top 10 gold producers according to the Mining Statistics** Bulletin of the Peruvian Ministry of Energy and Mines"



3.3 Our Production Process

GRI 2-6

1 Purchasing and ore control

Through our subsidiary Veta Dorada, we buy ore from Artisanal and Small-Scale Miners (ASM) enlisted in the formalizing process of the Peruvian government.

Crushing Service

• Trujillo

Purchasing Offices

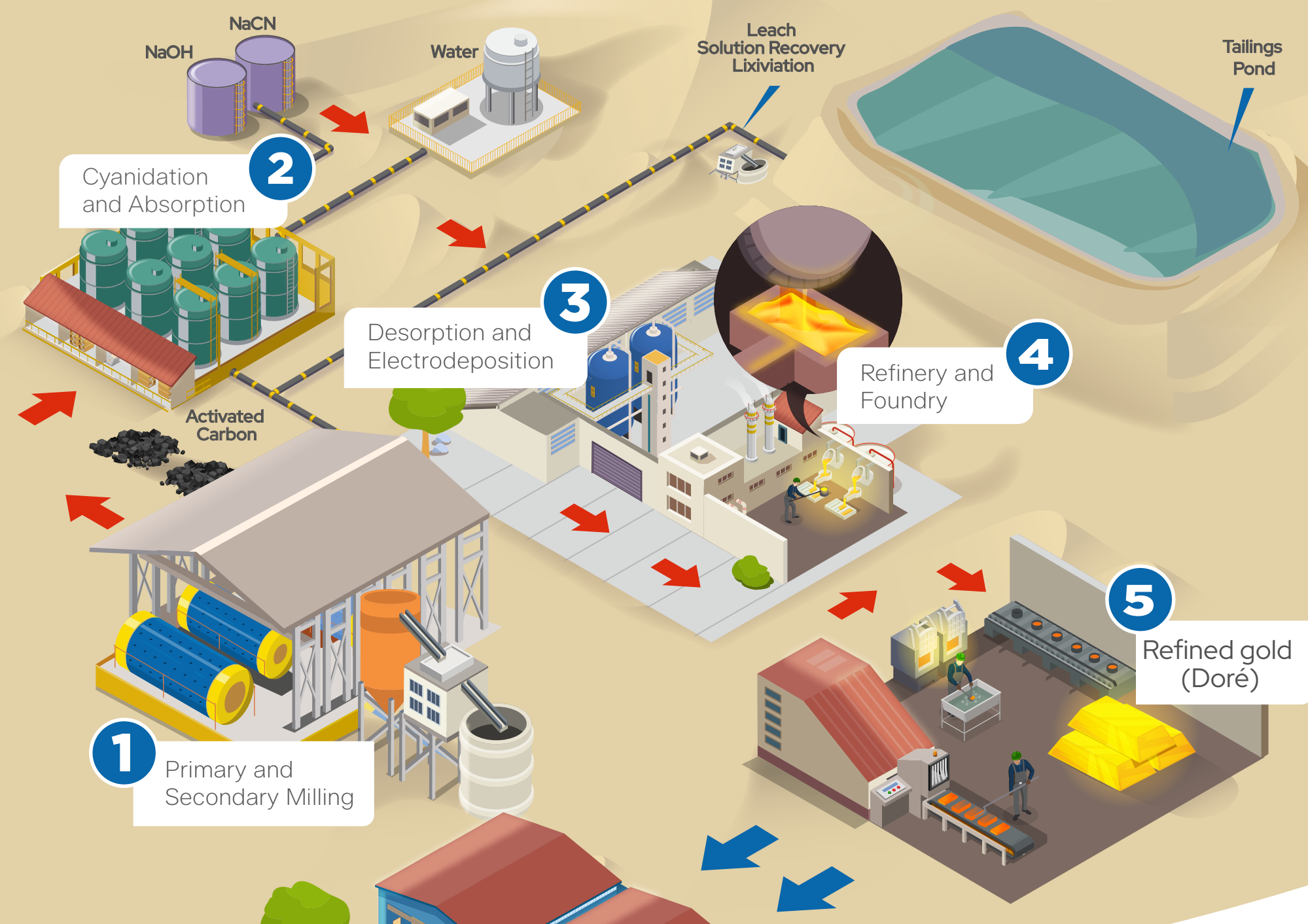
- Trujillo
- Chimbote
- Piura
- Junín
- Juliaca
- Huanca
- Nasca
- Chala
- Pedregal
- Ispacas
- Secocha
- Misky
- Colquemarca



2 Processing

The Veta Dorada Plant has a processing capacity of 500 tm/d. It is located in the Chala District, Arequipa, Peru.

Dynacor has a risk management system for the prevention of money laundering and terrorism financing, and a code of conduct that guarantee sustainable practices that respect human rights.



3 Transport

From the Chala Plant to the Lima airport. Made by a security transport company.





4 Export:

- Gold:** From the Lima airport to Switzerland, through a PX Precinox customs agent.
- Silver:** Based on buyers..



3.4 Our Products

GRI 2-6

		GOLD	SILVER
			 
> 2024		100 %	26 % 74 %
> 2023		100 %	16 % 84 %
> 2022		100 %	5 % 95 %

"We develop social projects in ASM communities through our PX IMPACT® certified responsible gold program"



3.5 Governance and Corporate Governance

GRI 3-3

In order to establish the values that guide the company's behaviour, our Code of Conduct applies to all directors, officers, and employees of Dynacor and its subsidiaries, including stakeholders outside the Corporation. It is based on the following principles:

-  Compliance with the law
-  Environmental protection
-  Employee relations
-  Prevention of money laundering and terrorist financing
-  Anti-bribery and anti-corruption
-  Relations with suppliers and customers
-  Health and safety
-  Conflicts of interest
-  Communication and implementation
-  Community relations
-  Human rights
-  Diversity, inclusion and non-discrimination



As Dynacor Group we are incorporated under Canadian law and our subsidiary Veta Dorada under Peruvian law. We have a Board of Directors composed of eight members elected during the General Meeting of Shareholders for a one-year renewable term. Of the eight members of the Board of Directors representing all shareholders, six are independent directors and two are not independent, one of whom is the CEO. Likewise, the selection and appointment of directors is based on competence, experience and independence. GRI 2-9

Diversity is another important criterion when forming the Board of Directors, which

includes professional profiles and multidisciplinary experiences, gender (two women and six men), and different nationalities and generations. Due to the Corporation's international development, work is carried out in a multilingual environment: French, English and Spanish, with French being the predominant language. GRI 2-10

The positions of Chairman of the Board of Directors and the President and CEO of the group are held by different individuals. GRI 2-11

The Board of Directors has four committees, whose functions are as follows:



The Governance, Ethics and Remuneration Committee's, mission is to ensure the adoption and incorporation of good corporate governance practices, to issue recommendations on the remuneration of the company's senior executives and managers and to ensure plans for their succession.



The Audit and Risk Management Committee, whose main functions are the control of financial information, the effectiveness of internal control, the choice of auditors and the management and control of financial and non-financial risks.



The Environmental and Social Responsibility Committee, ensures the proper functioning of Dynacor's environmental and social health and safety management. In addition, it annually reviews and approves the content of the ESG Report. This information is reported to the Board of Directors.



The Information Technology Committee, was created in 2023 and its main objectives are to oversee and promote technological innovation, the development of technological and digital culture in the company, and the management and control of information technology and cybersecurity risks.

As part of its responsibilities, the Board of Directors makes recommendations to senior executives and managers; it oversees all activities and, in particular, operational risks. The Board of Directors is also responsible for Dynacor's statement of values, vision, mission, strategy and value creation, as well as the policies and goals related to sustainable development.

GRI 2-12

With respect to the Corporation's risks and opportunities, the Board of Directors evaluates and analyzes impacts through each Committee, which oversees impacts on the environment, the economy and people.

GRI 2-13

It also promotes governance that considers sustainable development as a long-term strategy. Therefore, Dynacor has been publishing the ESG Report since 2020, which is supervised by a member of the Board of Directors. The final ESG Report is reviewed by Dynacor's President and CEO, the Director of Environmental and Social Responsibility, and the General Manager of our subsidiary.

GRI 2-14

The Board of Directors is also responsible for monitoring and managing any potential conflict of interest situations in the Corporation, in accordance with the Board's internal regulations and operating codes.

GRI 2-15

In 2024, we received 11 complaints through our whistleblower channel. The main concerns involved labour practices and decent work issues, which were addressed in a timely manner and closed.

GRI 2-16

Updates on sustainable development are an important part of the Board members' training because of the Corporation's strategic focus.

GRI 2-17

In line with good corporate governance practices and in order to monitor the effectiveness and cohesion of its members, the Board of Directors evaluates their performance on an annual basis.

This evaluation includes individual members, committees and the Chairman of the Board. The Governance, Ethics and Remuneration Committee leads this process.

GRI 2-18

The remuneration of senior management and Board members is determined on the basis of comparative studies in companies with activities and characteristics

similar to those of the Corporation, and different performance and results indicators based on objectives previously evaluated and approved by the Board of Directors.

GRI 2-19

GRI 2-20

In 2024 in our Peruvian subsidiary, the ratio of the annual base compensation of the highest paid person to the median base compensation of employees, excluding the highest paid person, was 11.85.

GRI 2-21

Table 3-1. Claims attention 2024

Categories	Total Received	State			
		Closed	Correct	Incorrect	Ongoing
Human Rights	3	3	0	0	0
Labor Practices and Decent Work	8	8	3	5	0
Business Ethics and Anti-Corruption	0	0	0	0	0
Total	11	11	3	8	0



3.6 Economic Performance

In 2024, we achieved better results than in 2023 in terms of improved economic revenue from sales. At the close of 2024, revenue was US\$285.9 million and the value distributed was US\$271.6 million in operating costs and compliance with financial obligations with our stakeholders.

GRI 201-1 GRI 14.9.2 GRI 14.23.2

Table 3-2. **ECONOMIC VALUE GENERATED AND DISTRIBUTED**

GRI 201-1 GRI 203-2 GRI 14.9.2 GRI 14.9.4 GRI 14.23.2

Economic value generated and distributed	2023	2024
Direct economic value generated by Dynacor (in millions of US\$)		
Total revenue	251.5	285.9
Economic value distributed by Dynacor (in millions of US\$)		
Ore purchases	201.9	213.0
Other purchases	20.6	19.5
Remuneration, benefits and profit shares	12.3	15.3
Payments to the government in taxes and duties	7.0	10.8
Investments	6.6	5.3
Dividends and share repurchases	6.4	7.7
Total economic value distributed	254.8	271.6
Economic value retained	-3.3	14.3

Overall, financial results are impacted by external factors such as the market price of gold and the value of the U.S. dollar against the sol or the Canadian dollar.

In 2024 gold (doré) production decreased to 117,552 gold equivalent ounces, due to the grades of ore processed.

SASB EM-MM-000.A

We are committed to purchasing as much as possible from local suppliers to minimize the negative environmental impacts of our production, while at the same time maintaining the distribution of dividends to our shareholders.

Our main expectation for 2025 is a projected increase in sales of between 21% and 32% compared to 2024. The Corporation will continue to invest in its fixed assets in order to improve its efficiency, the wellbeing and safety of its employees, and its financial results.

According to the Corporation's strategic plan, we aim to replicate our unique economic model in other Latin American and African countries. In other words, we will have new jobs, more investments, tax payments,

"In 2024 we contributed US\$10.8 million in taxes and duties to the Peruvian government and other countries"



and we will indirectly impact the development of local communities and contribute to improving the environment.

As we are committed to staff growth, we annually train employees involved in the preparation of accounting information, internal control procedures and external audits every year.

Our objective is to execute the annual budget, and in order to ensure the effectiveness of our

actions in favour of economic performance, internal procedures and external audits are maintained.

GRI 3-3 GRI 14.2.1
GRI 14.9.1 GRI 14.23.1

In addition, stakeholders are kept informed of our economic performance and significant events through the publication of reports and press releases.

For further details on the year's results, financial information is available in the Annual Financial Report, available on the website:

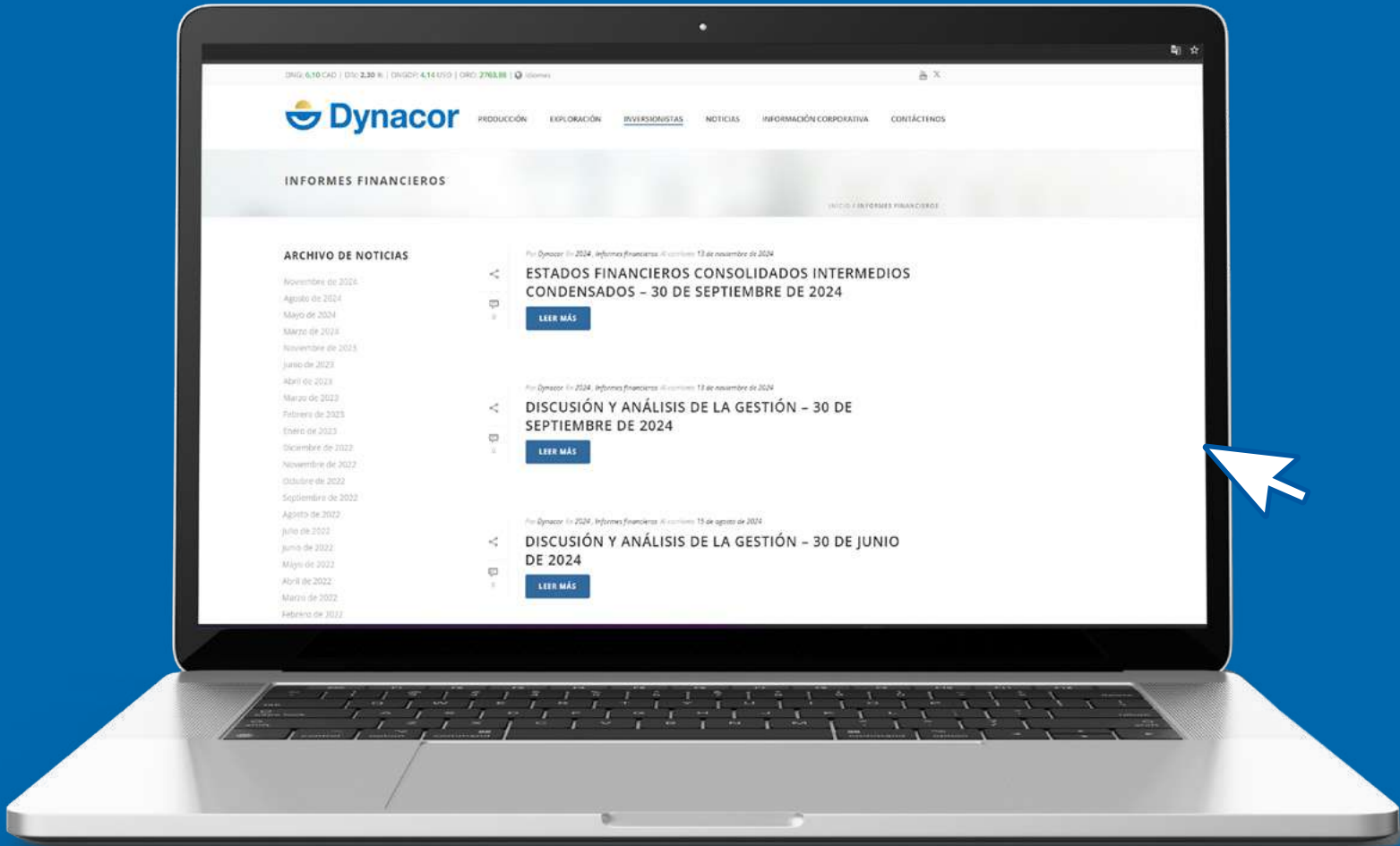
At Dynacor we are committed to fully complying with the tax legislation of the countries where we operate, paying the taxes that are due in accordance with the legal system in force in each country. We act in a collaborative and transparent manner with the tax authority. We seek to minimize tax risk, using procedures and control mechanisms.

GRI 207-1 GRI 14.23.4

The financial management of our organization is responsible for compliance with the tax policy. We have an experienced team and, if necessary, we call on specialized consultants.

Our activities are spread over 4 countries and we respect their tax laws. Revenue, profits or losses, and our taxes and duties paid are shown in our financial statements.

GRI 207-2 GRI 207-4 GRI 14.23.5
GRI 14.23.6 GRI 14-23.7



3.7 About Our ESG Report

GRI 2-3

Our fifth ESG Report, which is published annually, provides transparent communication on how we manage economic, environmental and social issues relevant to our stakeholders.

This report covers the period from January 1 to December 31, 2024 and was published in June 2025. Dynacor's Financial Report is presented in the second half of March of each year, with data corresponding to the previous period.

This report has been prepared in accordance with the GRI Standards. We have also aligned ourselves with the contents of the GRI 14 Mining sector supplement, and voluntarily adopted the contents of the *Sustainability Accounting Standards Board* (SASB) Mining and Metals sector supplement.

Any questions regarding the contents of this report may be sent to:



3.8 Material Topics

Our current materiality assessment process was conducted in 2023 based on GRI Standards and the *European Financial Reporting Advisory Group* (EFRAG) materiality assessment guidelines, considering the following steps:



1. Understand the context of the organization



2. Identify current and potential impacts



3. Evaluate current and potential impacts



4. Prioritize significant impacts

For the 2024 reporting period, we conducted a materiality review with our ESG Committee to ensure alignment of our material topics with the GRI 14 Sector Standard for Mining and the SASB. We have validated 22 out of 25 GRI 14 topics.

GRI 3-1

GRI 3-2

Table 3-3. Review of material topics

GRI 3-1

GRI 3-2

	Materiality (2023)	GRI Standard 14: Mining Sector	Metals and Mining Supplement (SASB)
Environmental	Water and effluent management	14.7 Water and effluents	Water Management
	Climate change and emissions management	14.1 GHG emissions 14.2 Climate adaptation and resilience 14.3 Air emissions	Greenhouse Gas Emissions
	Energy consumption	14.5 Waste	Energy Management
	Waste management		Waste and Hazardous Materials Management
	Responsible use of chemicals		
	Biodiversity and protection of areas of high conservation value	14.4 Biodiversity	Biodiversity Impacts and Tailings Storage Facilities Management
	Tailings management	14.6 Tailings 14.15 Critical incident management	
	-	14.8 Closure and rehabilitation	-
Social	ASM management and product traceability	14.12 Land and resource rights 14.13 Artisanal and small-scale mining	-
	Human rights	14.14 Security practices 14.18 Child labour 14.19 Forced labour and modern slavery	Human Rights and Community Relations
	Local communities	14.10 Local communities	
	Decent work	14.17 Employment practices	Labour Practices
	Training and education		
	Occupational health and safety	14.15 Critical incident management 14.16 Occupational health and safety	Workforce Health and Safety
	Diversity and inclusion	14.21 Non-discrimination and equal opportunity	-
	Responsible supply chain	-	-
Governance and Economy	Ethics, integrity and legality	14.22 Anti-corruption 14.23 Payments to governments	Business Ethics and Transparency
	Economic performance	14.9 Economic impacts	-
	Governance and corporate governance	14.20 Freedom of association and collective bargaining	-

3.9 Stakeholders

Over the past 29 years, we have maintained a relationship of trust with our stakeholders through continuous and transparent communication.

We recognize that our operations have an impact on our stakeholders, so we have identified them and proactively engage with them with a long-term vision.

Through strategic analysis exercises of external and internal environments, we identify the following stakeholders and their expectations, and ensure their participation through the relevant communication channels. GRI 2-29

Table 3-4. Identification of stakeholders

	MEANS OF COMMUNICATION	EXPECTATIONS
SHAREHOLDERS / INVESTORS	<ul style="list-style-type: none">• Annual shareholders' meeting• Press releases• Website and social networks• Quarterly and annual financial reports• E-mail• Phone calls	<ul style="list-style-type: none">• Expansion and growth• To maintain and enhance market reputation• Business leadership• Corporate social responsibility• Responsible governance
BOARD OF DIRECTORS	<ul style="list-style-type: none">• Quarterly and annual reports• E-mail• Regular meetings• Phone calls	<ul style="list-style-type: none">• To maintain and enhance market reputation• Sound financial position• Corporate social responsibility• Responsible Governance
CUSTOMERS	<ul style="list-style-type: none">• Quarterly reports• Website and social networks• E-mail• Regular meetings• Phone calls	<ul style="list-style-type: none">• Traceability of gold• Responsible sourcing• Environmental sustainability• Employment rights• Investment in social projects in ASM communities
EMPLOYEES	<ul style="list-style-type: none">• Regular meetings• Digital newsletter• Website and social networks• Wall newspapers• Corporate communications and notices• Phone calls	<ul style="list-style-type: none">• Employee welfare• Fair and favourable conditions• Pleasant organizational environment• Recognition of high performance

"Over the last 29 years, **we have been able to maintain a relationship of trust with our stakeholders**"



	MEANS OF COMMUNICATION	EXPECTATIONS
SUPPLIERS	<ul style="list-style-type: none">• Website and social networks• E-mail• Phone calls	<ul style="list-style-type: none">• On-time payments• Capacity building for small local suppliers
ARTISANAL AND SMALL-SCALE MINERS	<ul style="list-style-type: none">• E-mail• Regular meetings• Technical visits• Purchasing offices• Phone calls	<ul style="list-style-type: none">• Transparent, on-time and fair-priced settlement process• Support on security issues• Corporate social responsibility• Support for completing formalization
GOVERNMENT	<ul style="list-style-type: none">• Reports sent to industry regulators	<ul style="list-style-type: none">• Compliance with legislation• Openness in supervision• Job creation• Legal certainty• Corporate social responsibility
COMMUNITIES	<ul style="list-style-type: none">• Community meetings• Community outreach• Individual meetings	<ul style="list-style-type: none">• Community development• Implementation of social development programs• Investments in education and health• Job creation
MEDIA	<ul style="list-style-type: none">• Press releases• Press conferences• Website and social networks• Phone calls	<ul style="list-style-type: none">• Transparency of information• Contribution to society
SOCIETY	<ul style="list-style-type: none">• Corporate communications and notices• Website and social networks• Coordination meetings	<ul style="list-style-type: none">• Contribution to society• Corporate social responsibility

3.10 Affiliation with Associations GRI 2-28

We have established collaborative relationships with the following organizations that share our values and objectives:



Member of the Prospectors and Developers Association of Canada (PDAC).



Associated with the Canada - Peru Chamber of Commerce (CCCP).



Associated with the Institute of Mining Safety (ISEM) of Peru.

3.11 Commitments and Policies GRI 2-23

Our long-term vision is based on corporate sustainability through policies and commitments. These encompass respect for human rights and alignment with 15 Sustainable Development Goals (SDGs), which are detailed in our report.

- **Code of Conduct**, which establishes the ethical and behavioural principles that guide our operations.
- **Sustainability Policy**, which formalizes our management approach to ensure that gold ore is processed in accordance with responsible governance, environmental, and social standards. It was created in 2024 and contains 11 principles and commitments that can be reviewed on our website at:
- **Human Rights Policy**, which emphasizes the importance of respecting and protecting human rights in all our activities. The Corporation's twelve core commitments can be found on our website at:
- **Occupational Health and Safety Policy**, which ensures a safe and healthy work environment for all employees.
- **Environmental Policy**, which establishes our commitment to the protection and conservation of the environment.
- **Social Investment Policy**, which formalizes commitments to ensure responsible investment in the communities near our operations.
- **Management Manual and Code of Conduct for the Prevention of Money Laundering and Terrorist Financing Risks**, which establishes guidelines to prevent illicit activities.
- **Internal Labour Regulations and Internal Occupational Health and Safety Regulations**, which detail the internal rules to ensure compliance with the policies.

Our policies, which are approved by Dynacor’s Board of Directors, are communicated to employees through internal means and training, and are available to all stakeholders.

GRI 2-23

The alignment of the Sustainable Development Goals (SDGs) with our management, as mentioned in this report, contributes positively to our sustainability.





4 >>

Responsible
Processing

4.1 Incorporation of Commitments and Policies

Our responsible and ethical business conduct is based on our commitments and policies, which apply to all of Dynacor’s activities and business relationships, which are approved by the Board of Directors, as well as the assignment of responsibilities to apply these commitments. In our subsidiaries, the General Management is responsible for ensuring compliance with these policies and commitments.

Grievance mechanisms have been put in place to manage potential negative impacts. Our stakeholders can submit their concerns through (denuncias@dynacor.com), which is managed by the Corporation.

We also have an ethics hotline (linea-etica@dynacor.com.pe), specifically for complaints related to human rights violations.

These channels rely on an internal handling procedure, and all cases are reported to the Board of Directors and treated confidentially. The results and closure of the process are communicated to the parties involved.

Stakeholders can access these mechanisms anonymously or through the representation of a third party.

GRI 2-24 GRI 2-25 GRI 2-26

"Our commitments and policies
apply to all business activities and
relationships"

4.2 Sustainability Strategy

At Dynacor we are committed to ensure the responsible processing of gold ore under governance, environmental and social standards, maintaining relationships of trust and transparency with our stakeholders in all the countries where we operate.

To this end, we have a Corporate Sustainability Policy, which establishes 11 transverse commitments that guide our business actions and stakeholder relations.

These commitments are the result of a due diligence process and are applied at all stages of our projects.





Sustainability Policy Principles



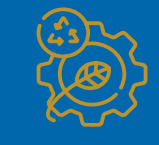
Ethics and Compliance



Human Rights



Health and Safety



Responsible Environmental Management



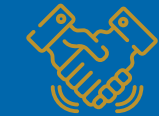
Responsible Supply Chain



ASM Supplier Management



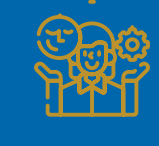
Positive Relations with Communities



Alliances



Transparency and Disclosure

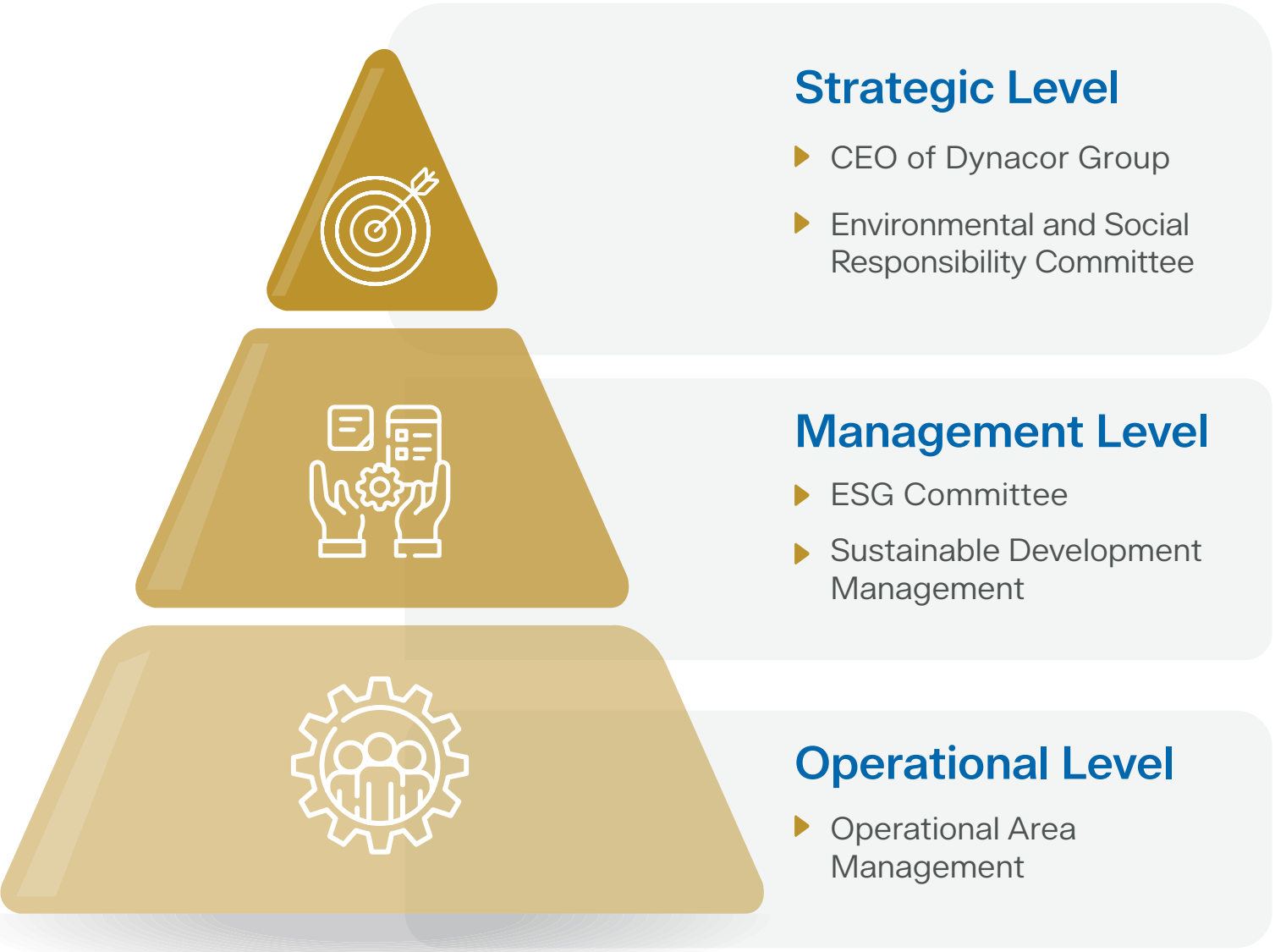


Active and Responsible Communication



Continuous Improvement

The sustainability strategy is promoted by Dynacor's CEO and the Environmental and Social Responsibility Committee of the Board of Directors. The supervision of compliance with the Sustainability Policy is in charge of the Sustainable Development Management, who in turn deploys the commitments in the operating areas.



To ensure that the organization's processes are aligned with our Code of Conduct, Environmental, Social and Governance (ESG) policies and criteria, an ESG Internal Audit program has been implemented within our organization, including administrative and operational areas, where non-conformities and opportunities for improvement are identified. In addition, we follow up on the resolution of these detected findings.

GRI 2-22



During the 2023 ESG Internal Audit, 77 findings were detected. The most non-compliant criteria were Occupational Health and Safety (32%) and Legal (24%), followed by Environment (17%) and Employee Relations (17%).

The ESG criteria with the lowest non-compliance were Harassment and Abuse (5%), Code of Conduct and Human Rights (3%), Diversity, Inclusion and Non-Discrimination (2%).

During 2024, 66 findings were closed, representing 86% of closed findings. The pending findings are being evaluated to prioritize their closure according to their risk level.

4.3 Compliance with Laws and Regulations

We are committed to operating ethically and in strict compliance with the laws of the countries where we operate. We promote a culture of integrity to reduce legal impacts, avoid sanctions, and protect our reputation.

We identify legal requirements from the legal department and user areas in order to prevent risks of non-compliance and ensure the alignment of our processes to the applicable regulatory framework.

During 2024, we had no cases of regulatory non-compliance or significant fines. GRI 2-27

4.4 Ethics, Integrity and Legality

Dynacore has a Corporate Code of Ethics that establishes a framework of principles, values and behaviours that should strengthen the work performance and responsible behaviour of our directors, managers and employees.

In 2024 we approved the latest version of the Code of Conduct for the Prevention of Money Laundering, Terrorist Financing and Financing of the Proliferation of Weapons of Mass Destruction (ML/TF/WMD), which applies to all our operations.

Likewise, our management system prohibits the establishment of commercial, contractual or labour relations with persons sanctioned for bribery or corruption offenses. As a preventive measure, a check on national and international lists is carried out to identify possible records of ML/TF crimes.

GRI 3-3 GRI 14.22.1

These guidelines and commitments are incorporated in anti-bribery clauses within 100% of contracts and in affidavits addressed to suppliers, employees and clients.

Likewise, 100% of our operations in Peru and Canada (plants, warehouses and offices) have been evaluated for corruption risks. GRI 205-1 GRI 14.22.2

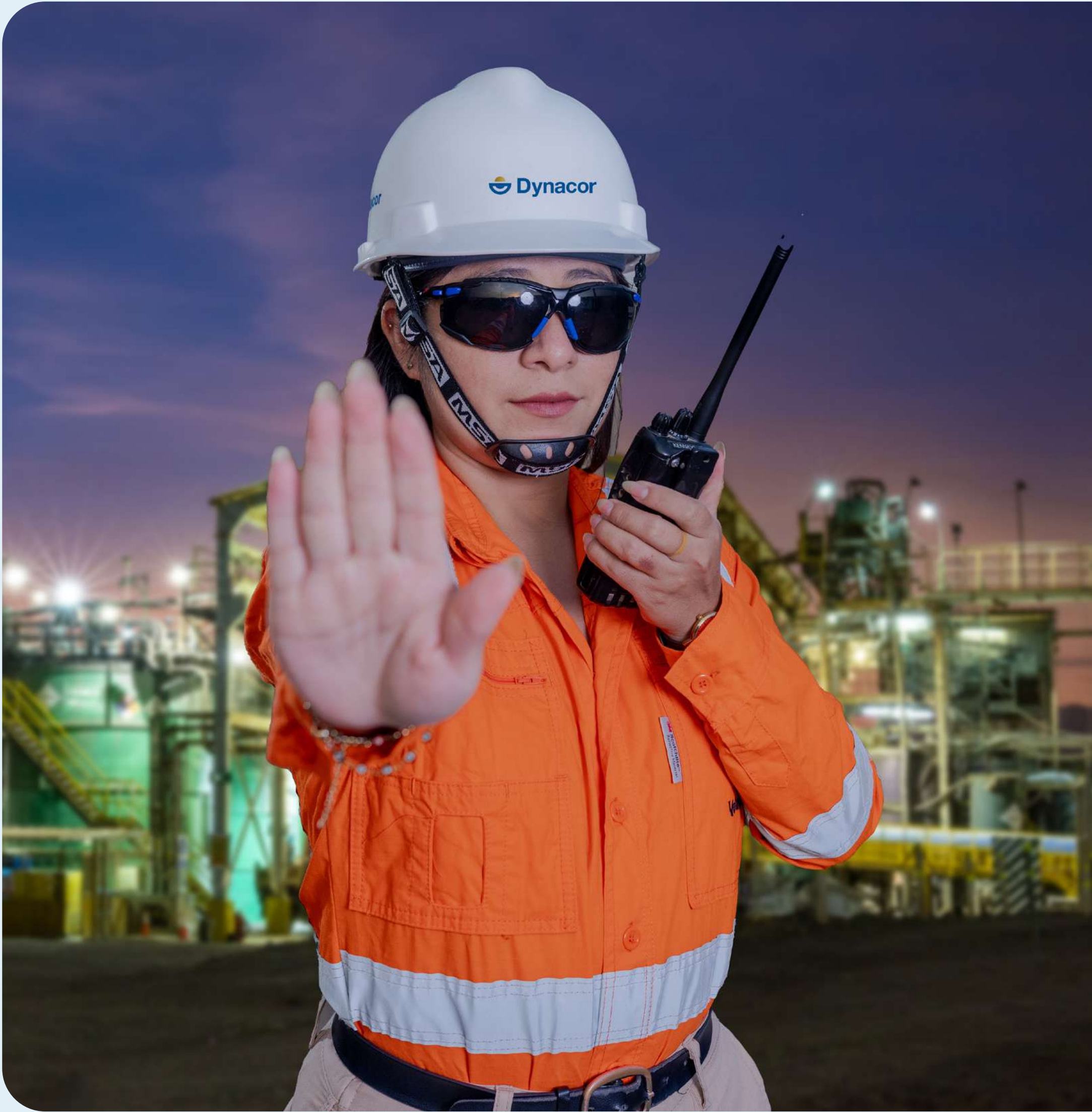




Table 4-1: **Percentage of the Board of Directors and employees that have been made aware of anti-corruption policies and have received training on corruption issues** GRI 205-2 GRI 14.22.3

Region	Job category	Number of employees to whom PLAFT rules apply	Total number of employees informed and trained on corruption-related issues	Percentage of employees
Canada	Board of Directors	1	1	100%
Peru	Executives	2	2	100%
	Employees	294	294	100%
	Workers	125	125	100%
	Total	422	422	100%

*Including management

During 2024 there were no confirmed incidents of corruption. Likewise, there were no employee dismissals due to corruption, nor were any cases identified that merited disciplinary measures in this regard.

We had no confirmed cases in which contracts with business partners were terminated or not renewed due to corruption-related violations. Our contracts are available to the public and authorities.

GRI 205-3 GRI 14.22

Likewise, there were no public legal cases related to corruption brought against our organization or our employees during the reporting period. Furthermore, our final beneficiaries are not politically exposed persons.

Our concession rights are public. The Geological, Mining and Metallurgical Institute (INGEMMET) grants mining concessions and systematizes the information through the national mining cadastre. GRI 14.22.5 GRI 14.22.6

Our management complies with national norms and standards and we do not carry out production activities in countries that rank in the bottom 20 of Transparency International's Corruption Perceptions Index.

SASB EM-MM-510a.1 SASB EM-MM-510a.2

4.5 Human Rights

At Dynacor we respect human rights, which we share with our employees and our value chain.

Our Human Rights Policy, which contains 12 commitments, was disseminated to our main stakeholders, such as Artisanal and Small-Scale Miners (ASM) and suppliers of goods and services, through training, informative materials and contractual agreements.

Each year, we aim to maintain zero complaints related to human rights violations from us and our stakeholders, which are verified through audits or ESG assessments.

GRI 3-3 GRI 14.14.1 GRI 14.18.1
GRI 14.19.1 GRI 14.20.1 GRI 14.21.1

During 2024, according to reports from our ethics hotline and whistleblower channel, we had no cases of discrimination, child labour and forced labour in our operations. This was verified in our internal ESG audits conducted since 2023.

GRI 406-1 GRI 14.21.7

ESG audits and assessments of our supply chain allowed us to verify the absence of significant risks of child labour and forced labour in 48 critical suppliers of goods and services and 56 ASMs.

GRI 408-1 GRI 409-1 GRI 14.18.2 GRI 14.19.2

The Corporation has no unions, bargaining groups, or collective bargaining agreements. However, we ensure respect for the rights of employees to exercise freedom of association and collective bargaining.

GRI 407-1 GRI 14.20.2

All of our asset security personnel received human rights training, which covered the use of force, inhumane treatment, discrimination, and proper identification and registration of visitors.

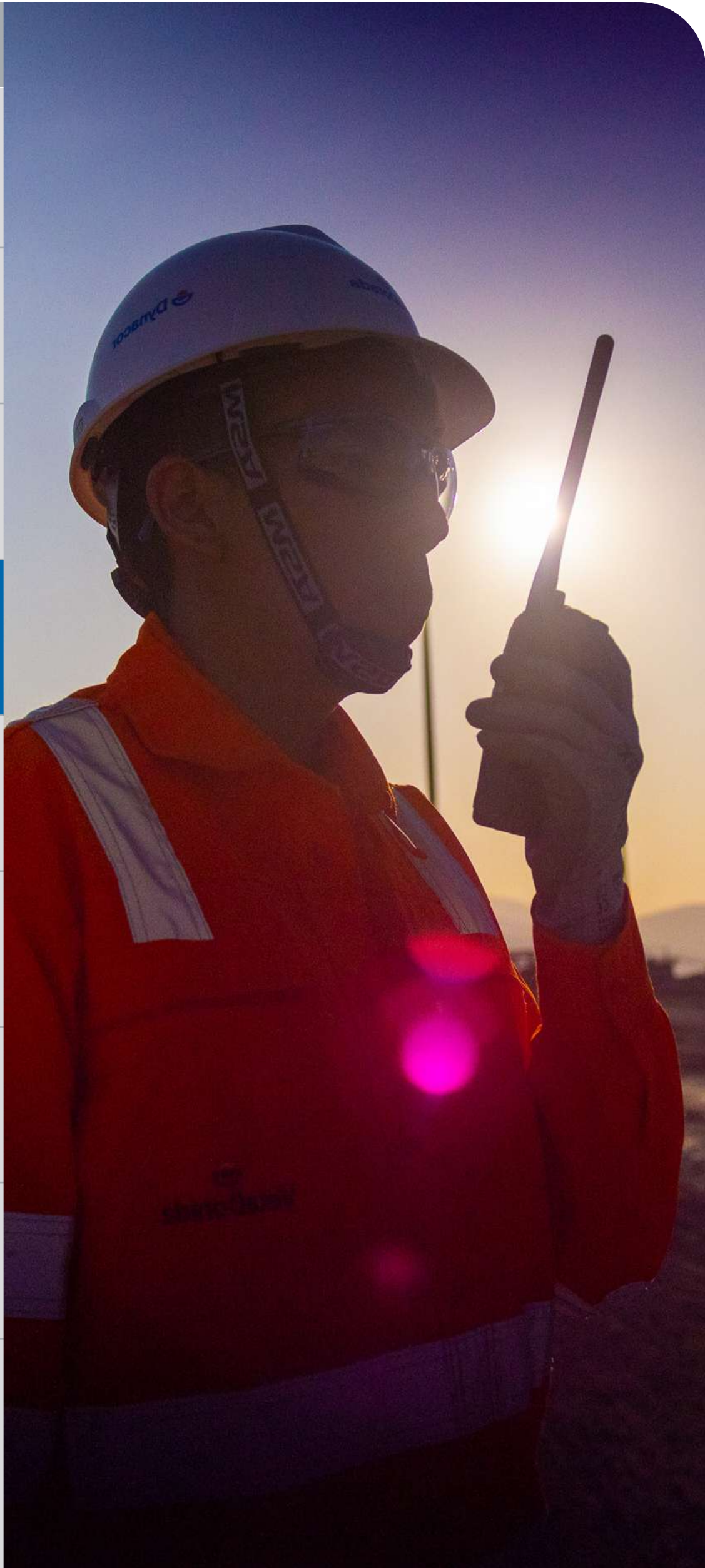
GRI 410-1 GRI 14.14.2

During 2024, there were no strikes or shutdowns caused by the company; therefore, workers were not affected due to inactivity in our operations.

GRI 14.20.3



"In 2024, there were no human rights violations in our operations or in our evaluated supply chain"



4.6 Responsible Supply Chain

At Dynacor, we are committed to the sustainability of our supply chain, which is why we annually evaluate our suppliers of goods and services and ASM suppliers to ensure compliance with environmental and social criteria and respect for human rights.

The suppliers of goods and services provide us with materials and supplies, and the ASM suppliers provide us with ore to process.

Management of Suppliers of Goods and Services

GRI 3-3 GRI 14.9.1 GRI 14.17.1 GRI 14.18.1 GRI 14.19.1

In order to ensure alignment with our sustainability standards, in 2024 we evaluated 48 critical suppliers on ESG criteria, representing 37% of the expenditures made on goods and services in Peru.

Indicator	Environmental assessment	Social evaluation
The number of critical suppliers* of goods and services evaluated.	48	48
The number of critical suppliers* of goods and services identified as having significant potential and actual negative impacts.	4	13
The percentage of critical suppliers* identified as suppliers with significant negative impacts (potential and actual) with whom improvements have been agreed upon as a result of the assessment.	8%	27%

*Critical supplier: a supplier whose billing is greater than US\$10,000 over the last 12 months of 2024 and whose provision has an impact on the environment, society and our process.

In 2024, no commercial relationship with a supplier of goods and services was terminated as a result of this evaluation. However, the need to implement an approval process was identified, which would ensure that we only work with suppliers who meet our company's standards.

Main achievements:



50% of chemical suppliers were evaluated through on-site audits.



85% of critical suppliers evaluated on social and environmental issues obtained a rating of "qualified" and "highly qualified."

Likewise, during 2025, we will continue to follow up on the improvement opportunities identified in the evaluated suppliers.

- GRI 308-1
- GRI 308-2
- GRI 414-1
- GRI 414-2
- GRI 14.17.9
- GRI 14.17.10
- GRI 14.18.3
- GRI 14.19.3

Ore Supplier (ASM) Management

- GRI 3-3
- GRI 14.9.1
- GRI 14.17.1
- GRI 14.18.1
- GRI 14.19.1

During 2024, 56 ASMs were evaluated on environmental, social (occupational health and safety and worker relations) and human rights criteria, representing 7% of ore purchase expenditures (8% by weight of ore purchased), verifying their compliance with corporate sustainability standards and promoting opportunities for improvement to be applied in their operations.

In 2025, the evaluation of environmental, social and human rights criteria will continue, extending it to more ASM suppliers in order to

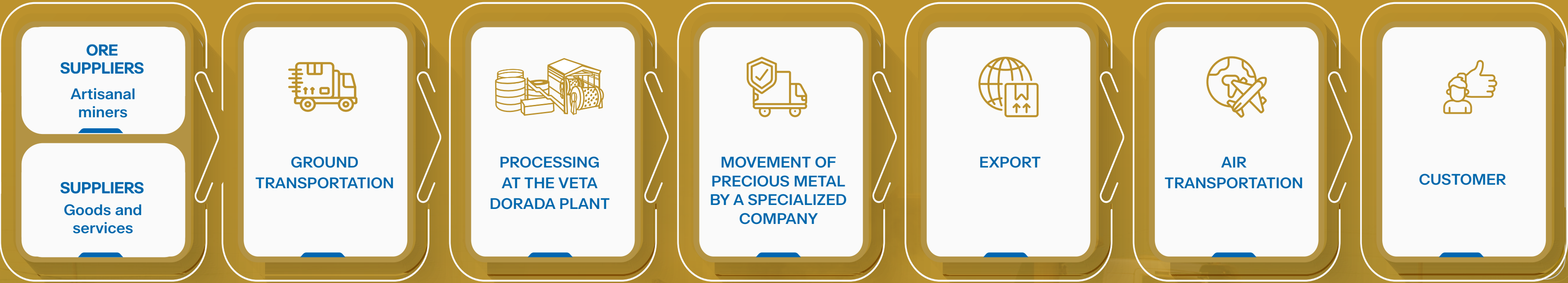
support them in identifying sustainability criteria for their operations.

In addition, those evaluated will be monitored annually to verify the implementation of the recommended improvements and to encourage their continuous alignment with best mining practices.

- GRI 308-1
- GRI 308-2
- GRI 414-1
- GRI 414-2
- GRI 14.17.9
- GRI 14.17.10
- GRI 14.18.3
- GRI 14.19.3

"During 2024, 56 ASMs were evaluated on environmental, social and human rights criteria"

Responsible Supply Chain



4.7 Local Suppliers

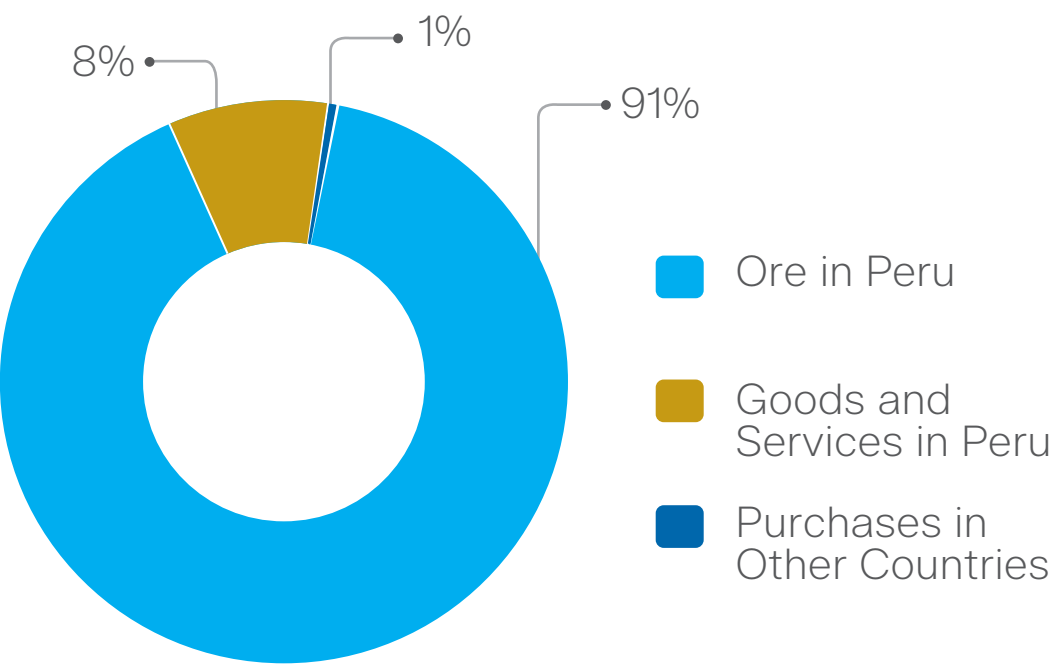
At Dynacor our supply chain management ensures the supply of ore, supplies and services to guarantee the execution of our processes. Management is handled by the Ore Purchasing, Logistics and Projects areas.

In our business model, Artisanal and Small-Scale Miners (ASM) form an important part of our supply chain as ore suppliers. Artisanal miners transported their ore from their concessions to the processing plant located in Chala, Arequipa region (Peru) or to our crushing service in Trujillo, La Libertad region (Peru).

During 2024, our purchases resulted in a total of US\$232.5 million in ore, materials, supplies and services. Of this total, the purchase of ore from ASM amounted to US\$213.0 million in Peru, which represents more than 90% of the purchases.

GRI 204-1 GRI 14.9.5

Chart 4-1 Breakdown of purchases according to provenance GRI 204-1 GRI 14.9.5



"During 2024, more than 90% of total purchases were made from ASMs in Peru, with US\$213 million in ore purchases"

Likewise, there was a 6% increase in purchases from Peruvian miners compared to 2023 (US\$213.0 million in 2024 vs. US\$201.9 million in 2023). This increase is part of our policy of promoting local sourcing to contribute to the development of the communities where we operate.

4.8 ASM Management and Product Traceability

We work to contribute to the formalization of Artisanal and Small-Scale Miners (ASM) through technical support and capacity building. We provide support in updating coordinates and modifying the areas declared in their Environmental Management Instrument for the Formalization of Small-Scale and Artisanal Mining Activities (IGAFOM). This action is key to guarantee the traceability of the ore acquired, promoting responsible and transparent practices.

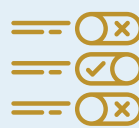
We have a Mineral Management System (MMS), which generates alerts to monitor compliance with national regulations applicable to ASM and contributes to its formalization process. In addition, through technical assistance in geology, we ensure efficient and responsible mineralogical exploitation of ore suppliers.



Main Achievements in 2024



Capacity building in Safety, Occupational Health and Environment for 1,137 workers of 129 ASMs.



ESG evaluation of 56 ASMs in the northern and southern areas of Peru, providing recommendations for improvements in health, occupational safety, social and environmental aspects, and human rights.



We acquired 166,578 tons of ore from 653 ASMs, reinforcing our commitment to ASM development and traceability.

All ore acquired from ASMs was processed at the Veta Dorada Plant with clean, cutting-edge technology, in line with our responsible mining practices.

As part of our vision for the future, in 2025 we will implement an area specialized in mining formalization to offer direct support to our ASM suppliers and miners operating in our concessions. This effort seeks to consolidate our relationship with ASMs and strengthen the technical and operational capabilities of the sector.

GRI 3-3

GRI 14.13.1

"In 2024, we strengthened the Safety, Health and Environmental capabilities of 1,137 workers from 129 ASMs"

Our approach to supporting ASM includes everyone, regardless of gender. 18% of our mineral suppliers are women entrepreneurs, who have contributed 15% of the purchasing office's total production.

To avoid negative impacts, we have processes for linking artisanal miners to our supply chain, and an ore traceability procedure aligned with the requirements of the Compliance department and national regulations.

Our business model is based on ore purchasing, so we do not have mines of our own or located near our plants. In addition, in 2024, we have had no ASM-related incidents.

GRI 14.13.2

GRI 14.13.3



"In 2024, 18% of our ASM suppliers were women"



4.9 Land and Resource Rights

We have a Sustainability Policy and a Human Rights Policy which reflect our commitment to respect the rights of local communities, ASMs and other stakeholders.

During 2024, our activities did not cause negative impacts related to community relocations or impacts on land rights or natural resources.

GRI 3-3 GRI 14.12.1
GRI 14.12.2 GRI 14.12.3

In order to carry out new projects on community or government-owned land, communication and negotiation mechanisms are established to ensure their safe and equitable participation.

We align ourselves with the principles of the Universal Declaration of Human Rights and the International Labour Organization (ILO) Declaration, ensuring that our operations respect the fundamental rights of all parties involved.

SASB EM-MM-210a.1
SASB EM-MM-210a.2 SASB EM-MM-210a.3

Dynacor is engaged in the processing of gold ore acquired from ASMs and we have no mines of our own and no proven or probable ore reserves.

We do not operate in or near conflict zones, as identified by the Organisation for Economic Co-operation and Development (OECD). In addition, we do not operate in or near indigenous territories.



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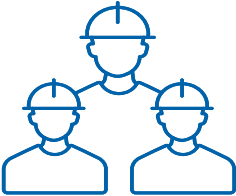
Our
Talent

5.1 Employees

Dynacor's growth during 2024 is also reflected in the increase in the number of employees. The Corporation closed the year with 566 employees. In the Veta Dorada subsidiary (Peru) there were 552 employees, 7 in the Canadian office and 7 in the African offices. The largest number of Veta Dorada employees was from the Lima region, with a total of 138 people. We have maintained a stable payroll throughout the year, with an increase of 35 people compared to 2023.

"Wen have maintained a stable workforce throughout the year, **with 566 employees registered with the Corporation.**"

Table 5-1. Number of Dynacor employees

Number of employees		
	2022	476
	2023	531
	2024	566

Number of active employees at the end of the period.

Table 5-2. Breakdown of Dynacor employees

GRI 2-7

Region	Permanent Contract				Temporary Contract								Total
	Full time				Full time				Reduced working day				
	F	M	Other	ND	F	M	Other	ND	F	M	Other	ND	
Peru													
Lima	17	49	0	0	12	60	0	0	0	0	0	0	138
Arequipa	9	46	0	0	9	57	0	0	4	0	0	0	125
Ica	11	61	0	0	3	46	0	0	2	0	0	0	123
Other Regions	5	69	0	0	8	81	0	0	3	0	0	0	166
Canada													
Montreal	3	4	0	0	0	0	0	0	0	0	0	0	7
Senegal													
Kedougou	0	0	0	0	0	3	0	0	0	0	0	0	3
Dakar	0	0	0	0	0	1	0	0	0	0	0	0	1
Ivory Coast													
Bouaké	0	0	0	0	1	2	0	0	0	0	0	0	3
Total	45	229	0	0	33	250	0	0	9	0	0	0	566

F: Female M: Male Other: Gender declared by employee ND: Gender not declared by the employee



At the end of 2024, at our Veta Dorada subsidiary, 116 active workers had a contract for non-guaranteed hours, corresponding to personnel not subject to inspection, distributed in the areas of purchasing, geology, drivers, including head offices and management.

In 2024, we had 50 permanent contractors, which represented an increase of 35% over the previous year. Likewise, the number of contractors represents 8% of the total number of workers (employees and non-employees). Their main functions include facility security and cleaning.

These suppliers operate at the Veta Dorada Plant and the administrative offices. The number of workers assigned by each contractor is stipulated in the respective contracts.

GRI 2-8 SASB EM-MM-000.B.

5.2 Decent Work

During Dynacor's growth process, we have continued to promote the incorporation of good practices in human resources management. At our Veta Dorada subsidiary, several improvements were implemented by Human Resources Management to create an inclusive work environment, based on diversity, equal opportunities and well-being aligned with respect for human rights.

In addition, we promoted equity, cultural integration and professional development, with fair remuneration in accordance with our Salary Policy. We also promoted continuous training for the development and well-being of our employees.

During 2024, the following activities were carried out at our Veta Dorada subsidiary:

- **Publication of the Human Resources Policy.**
- **Updating the Internal Labour Regulations.**
- **Training in leadership**, technical skills and personal development for all employees.
- **Updating entry inductions**, incorporating information on Compliance, Sustainability, SSOMA, Information Technology and Cybersecurity, and Organizational Culture.
- **Evaluations of working conditions**, with implementation of improvements.
- **Implementation of the Vetanet platform** to speed up access to relevant documentation.
- **Focus groups** to delve deeper into indicators of poor working conditions and activate action plans for improvement.
- **Participation in job fairs** to increase the company's visibility in the labour market.
- **Internal communications**, increasing timely information on Human Resources processes.

By 2025, we will continue to strengthen our internal processes and provide growth opportunities based on meritocracy. Therefore, during the first stage, we will implement a performance evaluation for 90% of our personnel according to their work category. Likewise, in order to improve the quality of life of our employees, we will modify the atypical 14 x 7 system for plant personnel.

GRI 3-3 GRI 14.17.1




New Hires

In 2024, 192 new employee hires were recorded in Peru, of which 30% were in the Arequipa region.

On the other hand, 82% of new employee hires were male, while 18% were female. In 2024, new female hires increased by 30 % compared to 2023.

Table 5-3. New hires comparative

GRI 401-1GRI 14.17.3

	Year	Men		Women		Total
		Number	%	Number	%	
	2022	138	88	9	12	157
	2023	178	87	27	13	205
	2024	157	82	35	18	192

"In 2024, new female hires increased by 30% compared to 2023"

Table 5-4. New employee hires and hiring rate 2024

GRI 401-1GRI 14.17.3

Location	Under 30 years of age	Between 30 and 50 years old	Over 50 years old	Total by region and gender	Rate by region and sex
Arequipa	24	0	1	59	30%
Women	6	6	0	12	6%
Men	18	28	1	47	24%
Lima and Callao	29	0	4	63	33%
Women	5	7	1	13	7%
Men	24	23	3	50	26%
Provinces	33	34	3	70	36%
Women	4	5	1	10	5%
Men	29	29	2	60	31%
Total by age	86	34	8	192	
Rate by age	45%	18%	4 %		

During 2024, the staff turnover rate reached 26%, which meant a total of 145 terminations among the total staff. The staff turnover rate was lower compared to 33% in 2023.

Table 5-5. Employee turnover and turnover rate 2024

Location	Under 30 years of age	Between 30 and 50 years old	Over 50 years old	Total by region and gender	Turnover rate by region
Arequipa	18	26	2	46	32%
Women	4	4	0	8	6%
Men	14	22	2	38	26%
Lima and Callao	17	17	3	37	26%
Women	4	4	0	8	6%
Men	13	13	3	29	20%
Provinces	25	36	1	62	43%
Women	0	4	0	4	3%
Men	25	32	1	58	40%
Total by age	60	79	6	145	
Turnover rate by age	41 %	55 %	4 %		

Benefits Granted
to Employees

The benefits granted to employees during 2024 were as follows:

- Life Insurance
- EsSalud Insurance and private medical insurance covered at 30%
- Coverage for disability and invalidity
- Parental leave
- Sick leave
- Leave of absence due to death in the immediate family
- Ongoing training and education

GRI 401-2

GRI 14.17.4

During 2024, a total of 26 employees benefitted from parental leaves, of which 24 were for paternity and 2 for maternity. Of these, there was a 100% return to work rate for men and women, achieving a 96% retention rate for men and 100% for women who benefitted from this leave

GRI 401-3

GRI 14.17.5

GRI 14.21.3

Table 5-6. Benefits provided during 2024

GRI 401-3

GRI 14.17.5

GRI 14.21.3

Benefits	Gender	Nº	Total
The total number of employees who were entitled to parental leave*	Male	24	26
	Female	2	
The total number of employees who have taken parental leave**	Male	24	26
	Female	2	
The total number of employees who have returned to work in the reporting period after the end of parental leave	Male	24	26
	Female	2	
The total number of employees who have returned to work after the end of parental leave and who were still employed 12 months after returning to work	Male	23	25
	Female	2	
Return to work rate	Male	100%	
	Female	100%	
Retention rate of employees who took parental leave	Male	96%	
	Female	100%	

* Employees entitled to parental leave refers to employees who are covered by organizational policies, agreements or contracts that include parental leave entitlements.

** The employees who have been entitled to parental leave are those who have the right but have not used it. On the other hand, employees who have taken parental leave are those who are eligible and have used it.







5.3 Social Wellbeing

No GRI GRI 3-3

Our wellbeing management fosters a positive, safe and diverse environment based on respect and collaboration. We emphasize wellbeing, health, safety and talent development programs. By investing in our talent, we strengthen long-term value and reaffirm our commitment to our employees and society.



Main Achievements in 2024

-  We reached more than 80% participation in wellbeing activities without affecting key operations.
-  Improved infrastructure and living conditions at the purchasing offices.
-  100% compliance with the declaration of medical leaves and the correct application and collection of all subsidies from ESSALUD.
-  Granting ESSALUD health and life insurance to 100% of employees as of their first day.

Also, during 2024, the following improvements were implemented:

-  Flexible schedules in the Lima office.
-  Active break sessions in the Lima office.
-  Christmas gift delivery to all employees and special commemorations.
-  Corporate discounts for entertainment, sports, health and food establishments.

In order to continue improving the wellbeing of our employees by 2025, we plan to implement health programs, programs aimed at the children and families of our employees, improvements to our headquarters' facilities, as well as improving the recreational infrastructure at the Veta Dorada Plant.

5.4 Work Climate

No GRI GRI 3-3

At Dynacor, we promote a positive and inclusive work environment with open and mutually supportive communication, where every employee feels valued. We monitor perceptions regarding organizational culture.

Due to administrative changes at the management level, after conducting a general diagnosis and according to the culture diagnosis, we decided to postpone the labour climate survey to the third quarter of 2025.



Main Achievements in 2024



- Corporate Culture Diagnosis.
- *Great Place to Work* certification, achieving a participation rate of 93% of all employees at our Veta Dorada subsidiary.
- Annual recognition for 15, 20 and 25 years of service.
- English and French language skills development program to improve professional performance and growth opportunities for employees.
- Leadership Skills Development Program aimed at executives with personnel in charge.
- Diagnosis of training needs, with execution of a plan that reached 71% of workers trained.

2025 Projects



- Implementation of a meritocratic performance management system based on the definition of SMART goals (specific, measurable, achievable, realistic and traceable).
- Implementation of a self-management platform for Human Resources services to facilitate personal and work-related procedures (electronic pay slips, vacations, etc.).
- Development of a new training plan by area that allows workers to improve their technical competencies and skills for the performance of their duties.
- Focus group to deepen the gaps identified in the Culture Diagnosis, in order to generate an executable action plan.

5.5 Training and Education

Our training plan focused on providing quality training to all employees, selecting institutions that meet our standards and requirements. Training is designed according to the specific needs of each area, assigning a budget to select the most appropriate courses for the required competencies.

Table 5-7. Average hours of training per employee 2024

GRI 404-1GRI 14.171GRI 14.177GRI 14.21.4

Job category	Gender	Number total of employees trained and taught	Total number of hours of training and education	Average hours per employee
Employees	Men	221	12,126	55
	Women	55	6,344	115
Worker	Men	28	257	9
	Women	0	0	0
Total		304	18,727	62

In 2024, we trained 304 employees, 249 men and 55 women, which represents 55% of the total number of employees in the company.

At the end of 2024, a total of 18,727 hours of training were provided, which represents an average of 62 hours per trained employee, representing an increase of more than 200% compared to the 18 average hours of training per employee in 2023.

This result is due to increased training programs for supervisors, department heads and managers, among which the following stand out:

- ABC of Command workshop for company leaders.
- Leadership for Effective Management Workshop for operational leaders.
- Training on Prevention of Sexual Harassment in the Workplace.
- Media training.

We also have an agreement with the National Training Service of Industrial Work (SENATI), which provides us with free monthly short courses for workers and full scholarships granted according to evaluations.

We will continue to strengthen our training initiatives to ensure the continued growth of our teams and the fulfillment of our organizational objectives.



"During 2024, we increased training and education hours by 133% compared to 2023"

5.6 Diversity, Inclusion and Equal Opportunities

Dynacor promotes a work environment based on equal opportunities and rejects any form of discrimination. This commitment is reflected in our Code of Conduct and Internal Labour Regulations.

In 2024, we implemented recruitment policies that guarantee equal access to employment opportunities, regardless of gender. In addition, we conducted a salary analysis, eliminating gender gaps and ensuring pay equity.

To encourage female inclusion, we sensitize leaders to unconscious biases and promote training that challenges gender stereotypes. We also support workers with disabilities in their affiliation to the National Council for the Integration of People with Disabilities (CONADIS), providing advice and covering the costs of the process.

We have reinforced the publication of offers aimed at people with disabilities

and strengthened alliances with CONADIS to broaden their inclusion. We are currently complying with inclusive hiring regulations, reaffirming our commitment to diversity and labour welfare.

At Dynacor we set salaries above the minimum established by the government, thus contributing to the welfare of our employees by covering their basic needs.

GRI 3-3

GRI 14.21.1



Table 5-8. Wage ratio compared to the local minimum wage

GRI 202-1

GRI 405-2

GRI 14.17.2

GRI 14.21.6

Category	Gender	Base salary (soles)	Peru minimum wage received (soles)	Ratio
Employees	Men	1,950	1,281.25	1.52
	Women	1,950	1,281.25	1.52
Workers	Men	1,350	1,281.25	1.05
	Women	1,350	1,281.25	1.05




Table 5-9. Proportion of senior executives hired locally

GRI 202-2

GRI 405-1

GRI 14.21.2

GRI 14.21.5

Number of senior executives within the company	Number of senior executives of Peruvian nationality	% of senior executives recruited from the local community vs. the total number of executives in the company
 8	 2	 25%

Local: Defined as whichever worker originates from the countries where the organization operates.

Table 5-10. Diversity of the Board of Directors

GRI 405-1 GRI 14.21.5

Gender	Under 30 years of age	Between 30 and 50 years old	Over 50 years old	Total
Men	0	1	5	6
Women	0	1	1	2
Total	0	2	6	8

Table 5-11. Percentage of employees by employee category, gender, and age

GRI 405-1 GRI 14.21.5

Job category	Gender	Under 30 years of age	Between 30 and 50 years old	Over 50 years old	Total
Employee	Men	8.9%	33.3%	9.2%	51%
	Women	4.0%	8.5%	0.9%	13%
Worker	Men	12.7%	17.6%	3.4%	34%
	Women	0.2%	0.7%	0.5%	1%
TOTAL		26%	60%	14%	100%

Table 5-12. Number of employees by diversity category

GRI 405-1 GRI 14.21.5

Category	People with disabilities	People of other nationalities	Total
Employee	9	1	10
Worker	3	0	3
	12	1	13

5.7 Occupational Health and Safety

We have an Occupational Health and Safety Policy whose main commitments are the prevention of accidents, incidents, dangerous incidents and occupational diseases derived from the activities we perform; in addition to training and sensitizing workers in risk prevention practices, creating a culture of occupational health and safety.

In 2024 we had no accidents with major consequences within our operations and obtained 95% compliance in the annual external audit conducted in March 2024. We also implemented improvements to our prevention system:

- Development and implementation of new standards for the areas of maintenance and ore control.
- Development of procedures for activities in the general services area.
- Implementation of communication radios in heavy vehicles.
- Implementation of fiberglass gratings for the floor of the ore processing area.

Our Health and Safety System is aligned with the Occupational Health and Safety Law, its regulations and amendments, as well as the Mining Occupational Health and Safety Regulation and its amendments.

This management system covers all operational and administrative activities at our Veta Dorada subsidiary: plants and decentralized offices. It also includes contractor companies that perform security and cleaning functions at our facilities.

GRI 403-1 GRI 14.16.2



GRI 3-3 GRI 14.16.1

Tabla 5-13. **Number of employees covered by the management system**

GRI 403-8 GRI 14.16.9

Worker type	Nº	Nº. of employees covered by the OSH system	%
Direct employees (own)	572	572	100%
Contract employees (third parties)	38	38	100%

Table 5-14. **Number of employees covered by the management system subject to internal and external audit**

GRI 403-8 GRI 14.16.9

Worker type	Nº	No. of employees covered and audited by the OHS system	%
Own employees and third parties	610	610	100%

This data was obtained from 2024 occupational safety and health statistics.

"In 2024, we achieved 95% compliance in the **annual external Occupational Health and Safety audit.**"

Hazard Identification, Risk Assessment and Incident Investigation

Each year, we update the Hazard Identification, Evaluation and Risk Control (IPERC) matrices. Managers and supervisors lead this process, with the participation of all workers in the different areas, to ensure that all hazards are identified in the activities they perform and controls are implemented to minimize the associated risks.

Employees are required to report incidents, dangerous incidents and work accidents immediately, the Incident and Deviation Report form.

Similarly, we have the Right to Say "No" Standard, which gives employees the right to refuse to perform any work if they consider that hazards have not been controlled and there are risks that may affect their safety or health. In these cases, supervisors or department heads are obliged to take the necessary measures to control the hazards without retaliating against the worker.

For the investigation of incidents, accidents and occupational

diseases, we have the standard report, which applies the Systematic Cause Analysis Technique (SCAT) and the Incident Cause Analysis Method (ICAM) methodologies.

The company has a Sexual Harassment Prevention Committee, which is in charge of investigating reports related to labour incidents involving sexual and gender-based violence

that are received through our whistleblowing channels.

GRI 403-2 GRI 14.16.3



Occupational
Health Services

At our Veta Dorada Plant, health services are provided through the Medical Unit, where employees, contractors and visitors are treated for injuries and illnesses. In addition, periodic medical examinations are scheduled, the results of which are confidential and are used only to detect and prevent illnesses. These results are not used to give employees favourable or unfavourable treatment.

This service is provided by an occupational physician, an occupational nurse, two nursing technicians, and a paramedic, who are trained to provide medical

care and first aid; the Medical Unit also has a type II ambulance for emergency evacuations.

GRI 403-3 GRI 14.16.4

Promoting Health

Workers' access to non-work related medical and health care services is provided through the Veta Dorada Plant's Medical Unit, which has programs for maternity and breastfeeding, visual health, as well as campaigns to prevent diseases such as cancer, diabetes, influenza, tuberculosis, hypertension, tobacco use, obesity, and hepatitis, among others.

The Medical Unit also provides care, prescriptions, and medication

administration for common illnesses not related to work. These services are available to workers, contractors, and visitors.

In addition, the company subsidizes private health insurance through a Health Service Provider (HSP) for all its direct employees.

Worker Participation,
Consultation and
Communication on
Occupational Health and
Safety

GRI 403-6 GRI 14.16.7

Worker participation is evident in their involvement in the development of the IPERC Base, in incident and deviation reports, and in the formation of the Occupational Health and Safety Committee. They also participate in five-minute meetings and training sessions.

They are also represented in the Central Joint Committee and Subcommittees in the locations or offices with more than 20 workers, whose members are elected annually by direct and secret ballot.

The call for workers' representation is open to both men and women. In 2024 the percentage of female representatives on the Central Committee was 12.5%.

The committees meet on a regular basis once a month or on an extraordinary basis in any of the following cases:

- At the request of its president
- At the request of at least two of its members,
- In the event of a fatal accident.

Decisions adopted by the Committee are by consensus. If consensus is not reached, a simple majority is required. In the event of a tie, the chairman has the casting vote.

The functions of the committees are established in the Regulation of the Law on Occupational Health and Safety and the Mining Occupational Safety and Health Regulation.

GRI 403-4 GRI 14.16.5



Occupational Health
and Safety Training for
Workers

In 2024, we reached 34,672 hours of training. The prioritized topics for the courses given are obtained from the IPERC Base, Annex No. 6 of the Mining Safety and Health Regulation and the legal norms applicable to the mining sector.

The courses are mandatory and are taught by experienced occupational health and safety professionals in Spanish. They are provided free of charge and during paid working hours. In order to measure the effectiveness of these training programs, an evaluation is carried out at the end of the course.

GRI 403-5 GRI 14:16.6

Prevention and Mitigation
of Occupational Health
and Safety Impacts
Directly Linked to Business
Relations

All contractors performing work related to our operations must adhere to our Occupational Health and Safety standards. It is mandatory for external personnel to demonstrate their medical fitness through Occupational Medical Examinations (EMOs) and that they are covered by Complementary Hazard Work, Pension and Health Insurance (SCTR) for potential accidents.

GRI 403-7 GRI 14:16.8

Work-Related Injuries

During 2024, nine injuries without major consequences were recorded and there were no fatal accidents.

"During 2024, no accidents with
severe consequences were
reported"



Table 5-15. Indicators of workplace accidents involving employees (in number) - Veta Dorada subsidiary

Indicator	2022	2023	2024
	Nº	Nº	Nº
Total recordable fatalities (TRF)	0	0	0
Number of lost time injuries (LTP) - With major consequences	0	0	0
Total recordable injuries (TRI)	10	9	9
Number of days lost	586	245	209

Calculations based on 1,000,000 hours worked

Table 5-16. Indicators of occupational accidents in employees (in rate) - Veta Dorada subsidiary

Indicator	2022	2023	2024
Lost time injury frequency rate (LTIFR) - With major consequences	0	0	0
Recordable injury frequency rate (TRIFR)	8.61	6.75	5.98
Severity rating (SR)	504.76	183.87	138.87
Number of hours worked	1,160,954	1,332,490	1,504,976

Calculations based on 1,000,000 hours worked

Table 5-17. Indicators of occupational accidents in employees who are not on payroll (in rate)

Indicator	2022	2023	2024
Lost time injury frequency rate (LTIFR) - With major consequences	0	0	0
Recordable injury frequency rate (TRIFR)	0	0	0
Severity rating (SR)	0	0	0
Number of hours worked	150,987	169,559	246,218

Calculations based on 1,000,000 hours worked

Hazards that present a risk of causing major consequence injuries were determined through the baseline Hazard Identification, Evaluation and Risk Control (IPERC). During 2024, none of these hazards have generated injuries with major consequences.

SASB EM-MM-320a.1

GRI 403-9

GRI 14.16.10

Occupational Diseases and Illnesses

During the reporting period, no cases of illnesses or diseases have been identified in our employees or contractors. In addition to the controls established in the IPERC Base and periodic occupational medical

examinations, there is a health surveillance program, as well as monitoring of employees, personnel rotation controls in the event of risk exposure and the mandatory use of personal protective equipment.

GRI 403-10

GRI 14.16.11





6 >> Environmental Management

6.1 Energy Consumption

In 2024, our Corporation's total energy consumption was 93,922 GJ, taking into account operations in Canada, Peru, Ivory Coast and Senegal. The Veta Dorada Plant accounts for the highest energy consumption with 74% and the remaining 26% in the offices, purchasing offices and other locations (warehouses and the crushing service).

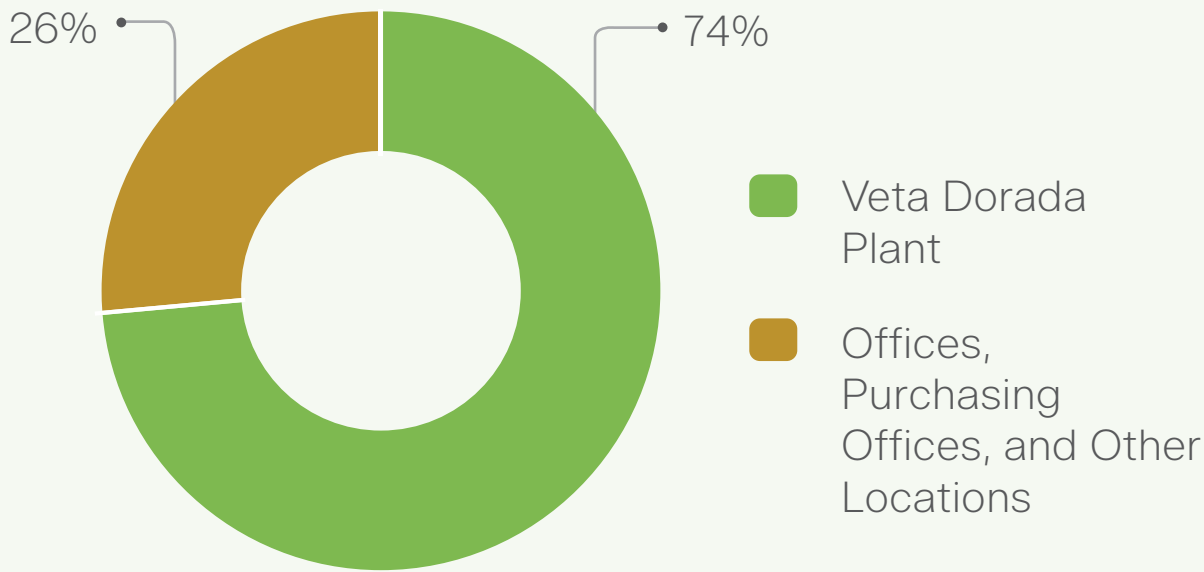
GRI 3-3 GRI 14.1.1

Table 6-1 Energy consumption by location (GJ) GRI 302-1 GRI 14.1.2 SASB EM-MM-130a.1

	Electricity [GJ]	Diesel [GJ]	Gasoline [GJ]	Gas - LPG [GJ]	Natural Gas [GJ]	T. Direct Energy [GJ]	T. Indirect Energy [GJ]	Total Energy [Gj]
Veta Dorada Plant	35,927.58	8,548.28	9.06	24,826.10	0.00	33,383.44	35,927.58	69,311.02
Offices, Purchasing Offices, and Other Locations	1,043.77	21,299.22	2,155.62	34.68	77.81	23,567.33	1,043.77	24,611.10
Total Dynacor	36,971.35	29 847.50	2,164.68	24,860.7	77.81	56,950.77	36,971.35	93,922.12

Electricity conversion factor: 0.00360016
Fuel Conversion Factor: RAGEI 2019 (Update 2023)

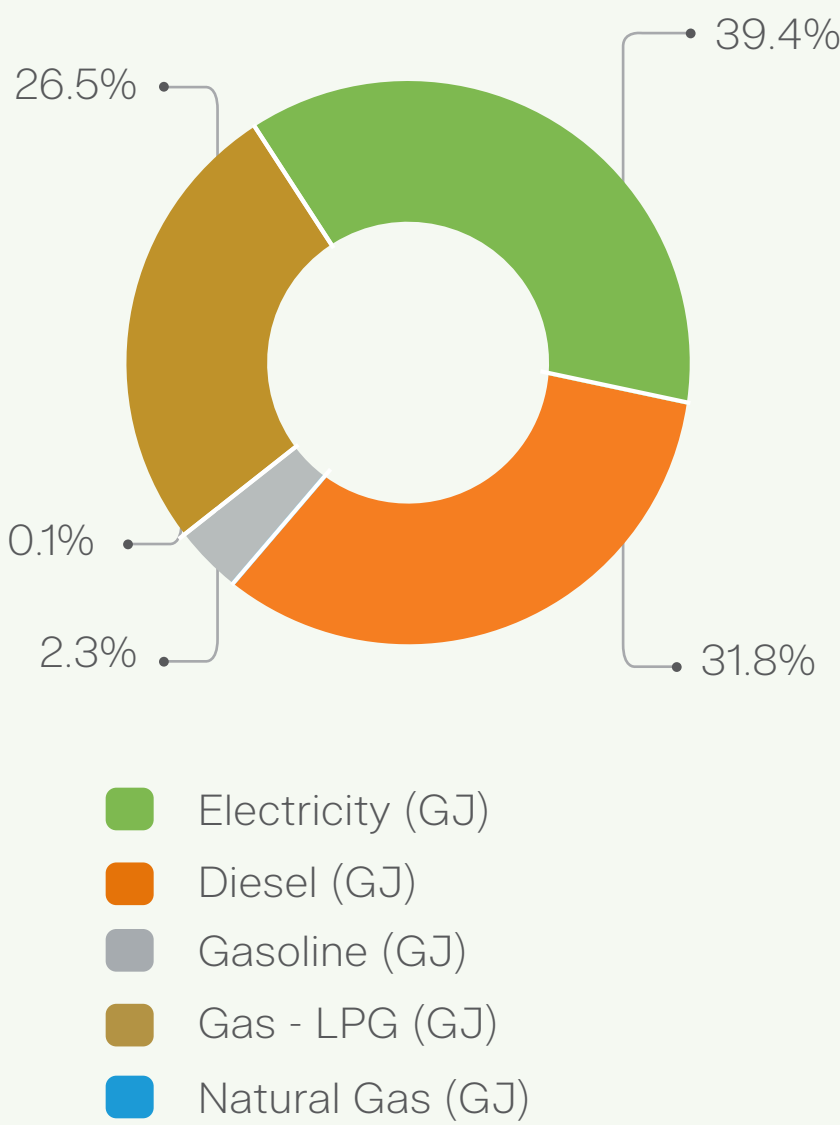
Graph 6-1 Percentage of energy consumption by location



Our consumption of energy from renewable sources represents around 38% of our total consumption, which is the electricity consumption of the Veta Dorada Plant, which will be guaranteed by an international certificate.

SASB EM-MM-130a.1

Graph 6-2 Percentage of energy consumption by type.



In 2024, the energy intensity of our operations, which considers internal consumption of electricity, diesel, gasoline and gas, reached 0.7990 GJ per gold equivalent ounce, representing a 20% increase compared to 2023. This increase is mainly attributed to the increase in fuel consumption associated with the mobile sources of the logistics operations at our sites. We are therefore planning to conduct an energy efficiency audit to determine potential savings.

GRI 302-4

Table 6-2 Percentage of energy consumption by type. GRI 302-3 GRI 14:1.4

	2023	2024
Direct Energy (GJ)	50,348	56,951
Indirect Energy (GJ)	35,982	36,971
Total Energy (GJ)	86,331	93,922
Energy Intensity: Total Energy per GEO Produced (GJ/oz)	0.6641	0.7990

Note: In 2024 the energy consumption for 2023 was updated, standardizing the primary sources of information in order to allow comparability between years.

"During 2024, our **renewable energy consumption accounted for 38%** of the total consumption"



6.2 Climate Change and Emissions Management

At Dynacor, we are committed to reducing our carbon footprint and progressively implementing mitigation and adaptation measures to address climate risks and take advantage of opportunities arising from the transition to a low-carbon economy.

In 2024, we received the first star of the Carbon Footprint Peru program for the measurement of our 2023 Greenhouse Gas (GHG) emissions inventory.

As we do every year, we measured our GHG emissions inventory at all our sites, adding our new sites in Senegal and Ivory Coast to those in Canada and Peru. We used the operational control consolidation approach and incorporated the measurement of the carbon footprint of gold ore obtained from ASM.

GRI 3-3

Table 6-3 Operational approach to GHG inventory

Country	Headquarters
Canada	Corporate office (Montreal)
Peru	Main office (Lima) Administrative offices (Nazca and Chala) Veta Dorada Plant (Arequipa) Crushing service (Trujillo) 13 purchasing offices and 2 warehouses
Senegal	Administrative office (Dakar) Administrative office (Kedougou)
Ivory Coast	Administrative office (Bouaké)

We have updated our GHG emissions calculator in order to streamline and automate the calculation of our inventory in the medium term. The improvement of this tool will make it easier for us to make informed decisions for the establishment of reduction goals.

Table 6-4 **Total emissions (tCO₂eq)^(1,2,3) (.4)** GRI 305-1
GRI 305-2 GRI 305-4 GRI 14.1.5 GRI 14.1.6 GRI 14.1.8 SASB EM-MM-110a.1

	2023	2024
Direct Emissions (Scope 1)	3,424.70	3,893.10
Indirect Emissions (Scope 2) ⁽⁵⁾ - <i>Location based</i>	2,121.68	1,738.39
Indirect Emissions (Scope 2) - <i>Market based</i>	-	33.62
Total Emissions Scope 1 and 2 ⁽⁶⁾	5,546.38	3,926.72
Indirect Emissions (Scope 3)	20,350.07	75,368.08
Emissions Intensity Total GHG Emissions within Scope 1 + Scope 2 per GEO produced (ton CO ₂ eq/GEO)	0.0427	0.0334

- (1) Methodology for Scope 1 and 2 quantification is aligned with the Greenhouse Gas (GHG) Protocol: A Corporate Accounting and Reporting Standard. The methodology for Scope 3 quantification is aligned with the Corporate Value Chain (Scope 3) Standard, the GHG Protocol and the ISO 14064-1:2019 standard.
- (2) Emissions are expressed in tons of CO_(2eq) (ton CO_{2eq}), which includes CO₂, CH₄, N₍₂₎O, PFC_S, SF₆, NF₂ where applicable.
- (3) CO_{2eq} values are calculated using emission factors from the IPCC guidelines and global warming potentials from the fifth IPCC report.
- (4) The base year for the inventory calculation is 2024.
- (5) The most current electricity emission factors available for Peru, Canada, Senegal and Ivory Coast were used.
- (6) Scope 2 emissions considered in this total are market-based.

Scope 1

- Stationary Combustion
- Mobile Vehicle Combustion

Scope 2

- Electricity Procurement

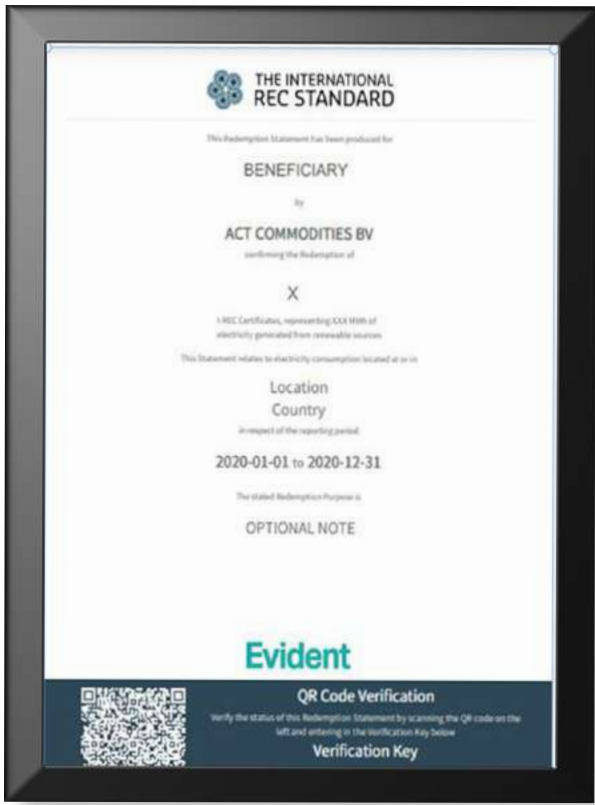
Scope 3

- Ore Transportation
- Transportation of Supplies
- Transportation of Gold Doré to Airport
- Personnel Transportation
- Transportation of Clients and Visitors
- Supplies, Water and Paper Consumption
- Purchase of Assets
- ASM ore extraction

Direct and Indirect Emissions (Scope 1 and 2)

During 2024, our company began the process of acquiring I-RECs (*International Renewable Energy Certificates*), with the objective of attributing renewable energy to the electricity consumption of our Veta Dorada Plant. This reduction represented 30% of our emissions (Scope 1 and 2). Thus, we were able to obtain this certificate through our electricity supplier in the first months of 2025.

GRI 305-5 GRI 14.1.9



As a result of obtaining this certificate, total emissions generated from Scope 1 and Scope 2 (*market-based*) amounted to 3,927 tons of CO₂ eq. 99% of these emissions were direct emissions (Scope 1) from LPG consumption at the refinery and kitchen of the Veta Dorada Plant and diesel for mobile vehicles at all sites, while 1% corresponded to indirect emissions from purchased electricity (Scope 2).

Our GHG emissions intensity, which is based on total Scope 1 and 2 emissions and gold equivalent production, was 0.0334 tCO₂ eq per ounce of gold equivalent produced, a decrease of 22% compared to 2023. This decrease was mainly due to obtaining the I-REC renewable energy certificate.

GRI 305-1 GRI 305-2 GRI 305-4
GRI 14.1.6 GRI 14.1.8 GRI 14.1.5
SASB EM-MM-110a.1

Scope 3
Indirect Emissions

Scope 3 emissions estimation is performed by following the guidelines of the Corporate Value Chain (Scope 3) Standard, the GHG Protocol and the ISO 14064-1:2019 standard.

The emission factors used were those published by DEFRA 2024 and the Ecoinvent database, version 3.10.

We have incorporated in the 2024 GHG inventory the analysis of the Product Carbon Footprint (PCF) of

"During 2024, we reduced our emissions intensity by 22% compared to 2023, due to the use of renewable energy"

the gold ore acquired from ASM. This important change, together with other improvements, defined the update of the base year for the quantification of emissions for the current period.

The Scope 3 measurement performed in 2024 resulted in 75,368 tons of CO₂eq, of which Category 3 represents 23% and Category 4 77%.

GRI 305-3 GRI 14.1.7



"In 2024, we incorporated Product Carbon Footprint (PCF) analysis of gold ore purchased from ASMs"

INVENTORY OF OZONE DEPLETING SUBSTANCES (ODS)

At Dynacor, we do not purchase or use any ozone depleting substances (ODS) in our operations

GRI 305-6

Atmospheric Emissions of Inorganic Compounds

In 2024, we estimated our emissions of inorganic compounds generated by the combustion of hydrocarbons in our fixed and mobile sources. We obtained a total of 23.72 tons per year, consisting of 73% nitrogen oxide (NOx), 15% carbon monoxide (CO) and 4% sulfur oxide (SOx). The main sources of these emissions at the Veta Dorada Plant come from the consumption of liquefied petroleum gas (LPG) in the kitchen and during the refining and smelting processes, as well as the use of diesel for vehicles and generators.

Table 6-5 Generation of inorganic compounds

Inorganic emissions	Unit	2024	%
Nitrogen Oxide (NOx)	t/year	17.43	73%
Carbon Monoxide (CO)	t/year	3.59	15%
Sulfur Oxide (SOx)	t/year	0.88	4%
Others	t/year	1.82	8%
Total	t/year	23.72	100%

Air quality monitoring conducted at the plant confirms compliance with the permissible limits established at the local and regional levels, evidencing that Dynacor's operations do not generate a significant impact on air quality.

GRI 305-7 GRI 14.3.2 SASB EM-MM-120a.1

6.3 Water and Effluent Management

95% of the water used in our operations comes from subterranean sources from our own wells and the remaining 5% from third-party sources, consisting of tap water and purchased water. None of the sources come from Ramsar-listed wetlands or aquifers vulnerable to infiltration. Furthermore, our operation has no discharges.

GRI 303-4 GRI 14.7.5

Our wells are authorized by the National Water Authority (ANA) and do not interfere negatively with the population and communities, as they are not located near them. Consumption is reported monthly to the authorities.

In 2024, we had an overall water consumption of 123.17 megaliters [ML], which represents a 9% reduction compared to the previous year, due to the lower volume used in ore processing.

GRI 3-3 GRI 303-1 GRI 14.7.1
GRI 14.7.



Management of Impacts Related to Water Discharge

According to the Environmental Impact Assessment, groundwater quality will not be affected, since no aquifers have been identified in our area of operations. However, our production process uses industrial water from wells located 4.7 km from the Veta Dorada Plant. Therefore, we conduct quarterly monitoring of the physicochemical and microbiological parameters of groundwater, as well as the measurement of total metals, pesticides, organochlorine and organophosphorus. In addition, geotechnical and geochemical monitoring is performed in our tailings pond to ensure hydrological stability.

At our Veta Dorada Plant, we have a domestic wastewater treatment system and a reverse osmosis plant to produce water for human consumption. Both treated domestic wastewater and wastewater from ore processing are recirculated in our tailings pond at a rate of 60% without causing any discharges. Water consumption at the sites is mainly for domestic use.

GRI 303-2

GRI 14.7.

Table 6-6 Water harvesting and consumption by source and water stress zones (ML)

	Areas without water stress	Water-stressed areas
	Water harvesting and consumption by source [ML]	
Total groundwater	117.22	0.14
Freshwater (TSD ≤1000mg/l)	0.23	0.14
Other waters (TSD >1000mg/l)	116.99	0
Water supplied by third parties	2.99	2.82
Freshwater (TSD ≤1000mg/l)	1.27	2.82
Other waters (TSD >1000mg/l)	1.72	0
Total surface water	0	0
Freshwater (TSD ≤1000mg/l)	0	0
Other waters (TSD >1000mg/l)	0	0
Total water harvesting (surface water (total) + groundwater (total) + third party water (total)) [ML]	120.21	2.96

TSD: Total dissolved solids.

None of our operations consume seawater, nor do we produce water. The town of Chala in Arequipa is categorized as an area with water scarcity, but with relatively low water consumption compared to other areas. Therefore, it is not considered a water-stressed area according to the World Resources Institute's Water Risk Atlas. Our facilities located in high water stress areas account for about 2% of our total consumption

GRI 303-3

GRI 303-5

GRI 14.7.4

GRI 14.7.6

SASB EM-MM-140a.1

"In 2024, we reduced our global water consumption by 9%"

Table 6-7 Water harvesting by location (ML)

GRI 303-3

GRI 14.7.4

	Groundwater	Water Supplied by Third Parties	Surface Water	Total
Location	[ML]	[ML]	[ML]	[ML]
Veta Dorada Plant	116.99	1.72	0.00	118.71
Offices, Purchasing Offices, and Other Locations	0.37	4.09	0.00	4.46
Totals	117.36	5.81	0.00	123.17

Graph 6-3 **Percentage of water consumption by location**

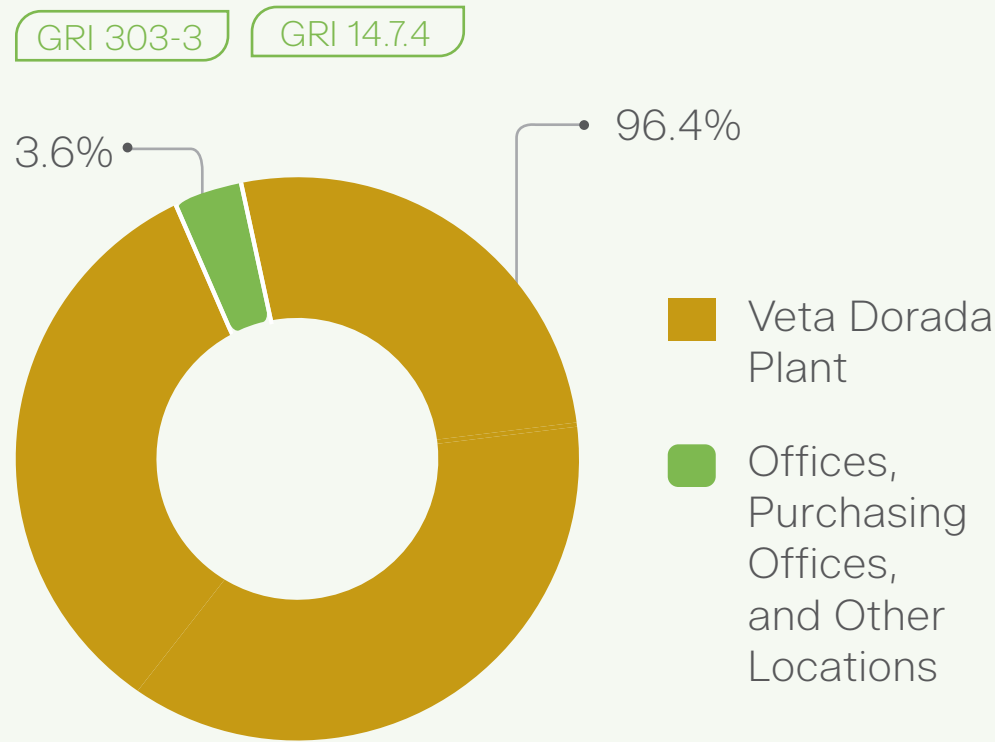


Gráfico 6-4 **Percentage of water harvesting by source**

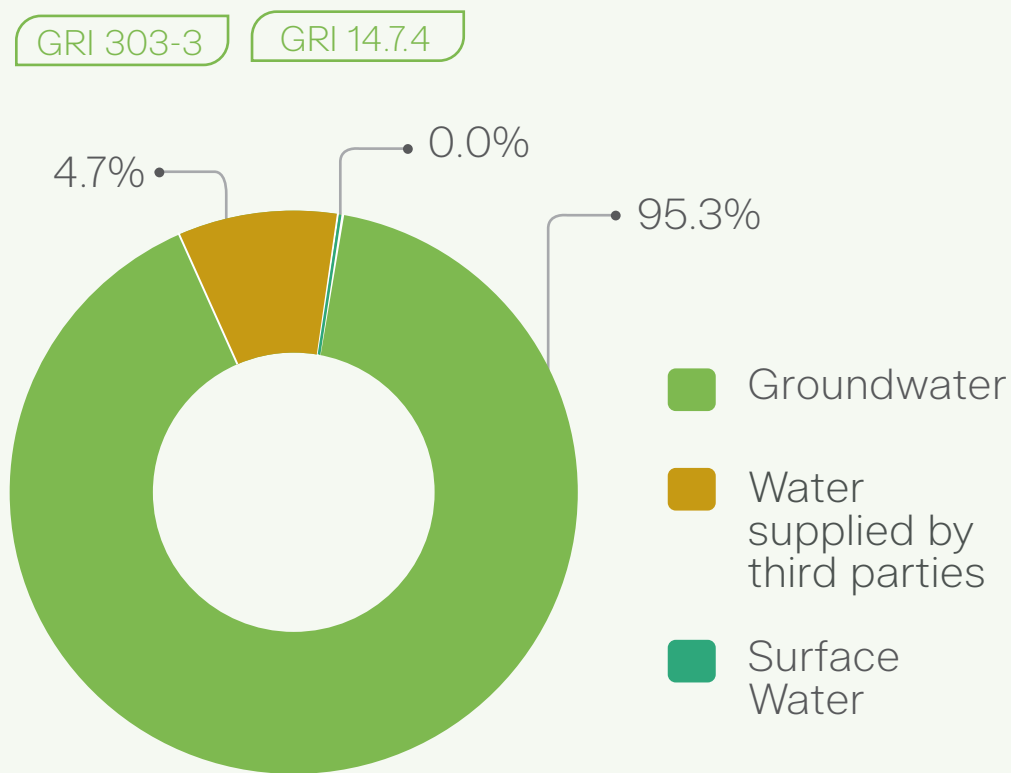


Tabla 6-8 **Total water harvesting by source (ML)**

GRI 303-3 GRI 14.7.4

	2022	2023	2024
SOURCES	[ML]	[ML]	[ML]
Groundwater	37.82	108.78	117.36
Water supplied by third parties	101.64	26.07	5.81
Surface Water	0.05	0.06	0.00
Total Water Harvested	139.51	134.91	123.17
Intensity of Water Consumption (ML water / gold equivalent ounce)	0.00126	0.00104	0.00105

Tabla 6-9 **Total water harvesting by source and type (ML)**

GRI 303-3 GRI 14.7.4

	Groundwater	Water Supplied by Third Parties	Surface Water
	[ML]	[ML]	[ML]
Freshwater	0.37	4.09	0.00
Other Waters (TDS > 1000 mg/L)	116.99	1.72	0.00
Total Water Consumption	117.36	5.81	0.00

"We operate with zero discharge at our Veta Dorada Plant"

In 2024, we have had no incidents of non-compliance related to permits, standards, and water quality regulations.

SASB EM-MM-140a.2



6.4 Biodiversity and Protection of Areas with High Conservation Value

At Dynacor we recognize the importance of preserving local ecosystems and minimizing any potential impact on biodiversity. Through our sustainability, environmental and social investment policies, we are committed to preserving the natural environment and responsibly managing the potential impacts generated by our operations.

Our environmental practices are aligned with the 2050 Goals and 2030 Targets of the Kunming-Montreal Global Biodiversity Framework*. Along these lines, we report annually the company's performance with respect to its environmental impacts and its relationship with its impacts on biodiversity in our ESG Report.

Operations at our Veta Dorada Plant do not include mining activities, i.e., it does not have open pit or subterranean work areas for ore extraction. Due to the nature of the environment and the limited presence of flora and fauna, our activities do not generate significant impacts on biodiversity.

In line with this, we have adopted preventive and mitigation measures to protect native species and their habitats. In addition, through our Social Investment Policy, we carry out initiatives that integrate local communities in the protection of biodiversity and ensure that our operations contribute to long-term environmental and social well-being (see Highlighted Content).

*Target 10, 14, 15, 19



In 2024, the "El Mochical" Reforestation Project was initiated under an inter-institutional cooperation agreement between the Chala Viejo Community, the District Municipality of Chala and Veta Dorada.



The project seeks to restore degraded ecosystems and mitigate soil erosion by allowing the community to use native crops known as tara (*Caesalpinia spinosa*) and avocado (*Persea americana*).



In the last quarter of 2024, the first hectare of tara was planted, reaching 1,000 seedlings. The goal is to reach 7,000 seedlings by 2027 in an area of 7 hectares. According to the technical-economic evaluation of the project, the commercialization of these crops will generate a return on investment in 2026.



Biodiversity Impact
Management

The area where our Veta Dorada Plant operates corresponds to the coastal desert ecosystem, where there are no traces of vegetation. Likewise, in the area of our operations and in the area of direct and indirect influence, there is no zone designated as a Natural Protected Area (NPA) by the state, nor buffer zones. Likewise, there are no proven and probable reserves in or near sites with protected conservation status.

The Veta Dorada Plant's Environmental Impact Assessment has not identified actual or potential significant impacts on biodiversity. No significant impacts from value chain services have been identified either.

GRI 101-2 GRI 101-4 GRI 14.4.3
GRI 14.4.4

According to the evaluations carried out in the first and second half of 2024, there is evidence of a low richness in the composition of species typical of desert

areas. Likewise, there have been no significant changes between the biological baseline of the Environmental Impact Assessment (EIA-d) and the biannual monitoring carried out in recent years.

GRI 14.4.5



Protected Species

Regarding the species recorded in the biological monitoring during 2024, the presence of flora and fauna is characterized as of minor concern according to the classification of the *International Union for Conservation of Nature* (IUCN), so they have a lower risk of extinction, but are still important for global biodiversity.

Table 6-10 **Classification of identified protected species**

Classification	IUCN	
	Number of Species	
	Flora	Fauna
Critically Endangered	0	0
At Risk	0	0
Vulnerable	0	0
Near Threatened	0	1
Least Concern	2	6

Source: Annual biological monitoring report

As part of the commitments associated with the Veta Dorada plant's Environmental Impact Assessment (EIA), the plant has an Environmental Management Plan that includes the following measures during operation:

Environmental Management Plan



Program for prevention, correction and mitigation of impacts on air, groundwater, soil, fauna and flora.



Environmental monitoring plan for air quality, noise, groundwater, physical and geological stability.



Solid waste management plan.

There is currently no restoration process underway since no components of our processing plant, which is within its useful life, have been shut down.

The organization does not operate in areas considered critical according to the International Finance Corporation (IFC) and although we do not have sites with significant impacts, we comply with an environmental management plan and biological monitoring, which are submitted to the environmental authority.

GRI 101-3

SASB EM-MM-160a1

"In 2024, we promoted the planting of 1,000 tara plants (*Caesalpinia spinosa*) in favor of biodiversity"

6.5 Waste Management

By 2024, we aim to reduce the amount of hazardous waste and increase the amount of recyclable waste. We reduced the amount of hazardous waste by 4% with respect to 2023 due to the use of lighter and longer-lasting metallurgical chemical test materials, but we did not manage to increase the amount of recyclable waste, so we will continue to maintain alliances with non-governmental social aid organizations to encourage recycling.

The reduction in hazardous waste was due to the use of crucibles and cupels used in laboratory tests with a longer useful life and the purchase of crucibles and cupels that are lighter in weight.

By 2025, we will continue to reduce the amount of hazardous waste by optimizing the consumption of materials and inputs used in our production process.

GRI 3-3

GRI 14.5.1

The potential impact that our waste could have is soil contamination from chemical supply containers, mainly due to the use of sodium cyanide and the generation of tailings. We established controls by washing containers and waterproofing tailings pipes and the tailings pond with geomembranes.

Veta Dorada classifies and segregates hazardous and non-hazardous waste, separating and recovering recyclable waste to reduce its potential impact on the environment. Waste for disposal is evacuated and sent to secure and sanitary landfills by a waste management company (EO-RS) authorized by the Ministry of the Environment.

The company has a waste management procedure in place and records information on the waste generated and disposed of in the Monthly Waste Control form.

GRI 306-1

GRI 306-2

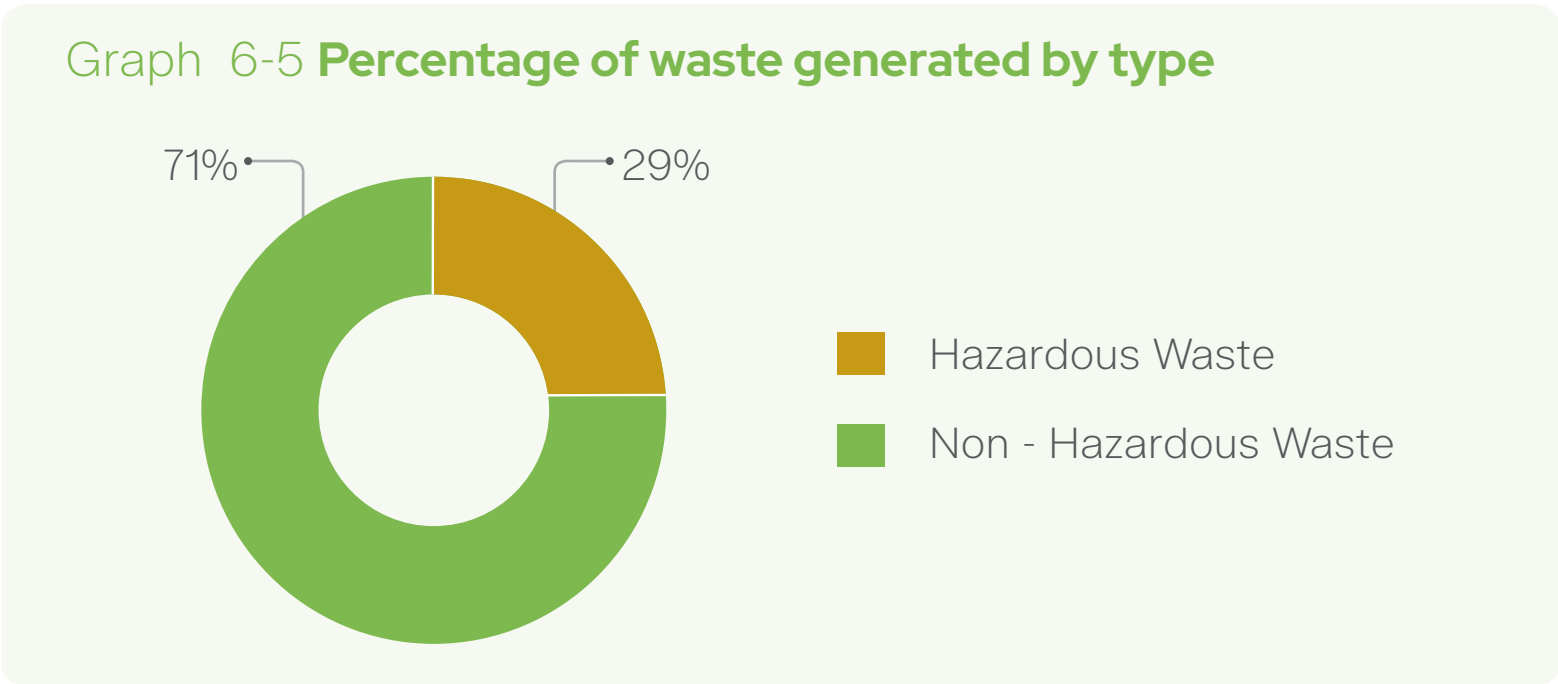
GRI 14.5.2

GRI 14.5.3

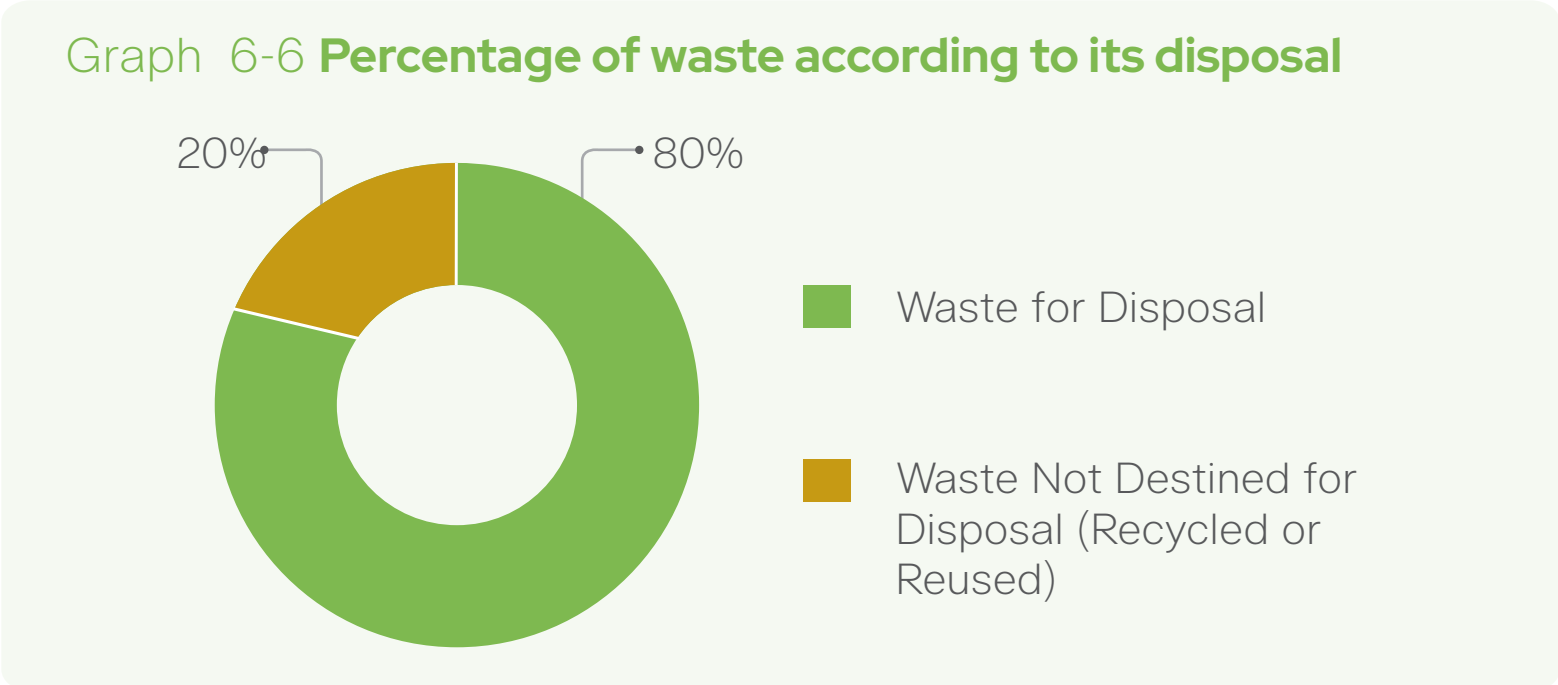


Waste Generated and Its Disposal

In 2024, 514.36 tons of waste were generated, of which 148.51 tons (29%) were hazardous and 365.85 tons (71%) were non-hazardous.



Of the total waste generated, 20% was recycled or reused and 80% was destined for disposal.



In addition, waste that was recovered or not destined for disposal, generally outside our facilities, totaled 101.38 tons. In other words, 8.80 tons of hazardous waste were reused outside our facilities and 92.58 tons of non-hazardous waste were reused within our facilities.

Table 6-11 Classification of waste generated by type (TM)

GRI 306-3 GRI 306-4 GRI 306-5 GRI 14.5.4 GRI 14.5.5 GRI 14.5.6
SASB EM-MM-150a.4 SASB EM-MM-150a.7

		2022	2023	2024		
		(TM)	(TM)	(TM)	Sent to	Observations
HAZARDOUS WASTE	Unrecycled Hazardous Waste	118.18	150.17	139.46	Secure Landfill	Not Recycled
	Reused Hazardous Waste	5.73	4.43	8.8	Reuse	Reused
	Biomedical Waste (Biocontaminated)	0.48	0.24	0.03	Secure Landfill	Not Recycled
	Special Waste	0.18	0.24	0.22	Secure Landfill	Not Recycled
	TOTAL HAZARDOUS WASTE	124.57	155.08	148.51		
NON-HAZARDOUS WASTE	General Solid Waste	206.03	243.8	273.27	Sanitary Landfill	Not Recycled
	Recyclable Waste	74.81	115.06	92.58	Recycling	Recycled
	TOTAL NON-HAZARDOUS WASTE	280.84	358.86	365.85		
TOTAL WASTE GENERATED		405.41	513.94	514.36		
Waste Sent for Disposal		324.87	394.45	412.98		
Recycled or Reused Waste		80.54	119.49	101.38		
Total Waste Generation Intensity (kg of waste generated/ gold eq. oz.)		3.67	3.95	4.38		

The waste destined for disposal in final disposal sites amounted to 412.98 tons, of which 139.71 tons were hazardous waste and 273.27 tons were non-hazardous waste. By 2025, we are planning to introduce the crucibles and cupels used in our laboratory into the process.

Tailings, mining waste generated in 2024, amounted to 465,111 tons in pulp, which is stored in the tailings pond as final disposal. We do not generate any waste rock.

In 2024, there were no significant negative impacts related to our management of hazardous materials and hazardous waste.

At Veta Dorada, non-mining hazardous waste is destined for off-site disposal and tailings are disposed of in the tailings pond, which is impermeable with geomembranes so as not to impact human health and ecosystems.

SASB EM-MM-150a.5

SASB EM-MM-150a.9

SASB EM-MM-150a.10

"In 2024, we reduced the amount of hazardous waste by 4% compared to 2023"



Critical Incident Management

During 2024, spill contingencies were implemented in the ore processing areas and the tailings pond at the Veta Dorada Plant; therefore, we met our objective of not causing significant spills.

We conduct periodic drills with the participation of hazardous materials brigade members and employees. We also continue to maintain spill controls to keep them active and prevent potential spills of supplies, waste, and tailings.

During the reporting period there were no critical environmental incidents that caused negative impacts.

Our Veta Dorada Plant has an emergency preparedness and response plan, which includes a plan to prevent landslides from the tailings pond.

GRI 3-3

GRI 306-3

GRI 14.15.1

GRI 14.15.2

GRI 14.15.3

GRI 14.15.4



6.6 Tailings Management

Veta Dorada manages the waste from its tailings in a responsible and sustainable manner. Its policy is to plan, design, construct, operate and close its tailings ponds correctly, in order to reduce the risks and environmental impacts of its surroundings, in addition to complying with national and international regulations in the management of its tailings.

In 2024, it set as its main objectives:

- Maintain physical stability by measuring safety factors, which performed positively with stable safety factors.
- Maintain chemical stability, avoiding acid drainage where the potential of hydrogen (pH) of the tailings water is regulated.
- Manage recirculation waters, with an acceptable recovery of barren solution, without generating effluents.



In addition, the development and completion of the current tailings pond was planned, and informative workshops on the environmental management of the tailings pond were conducted through our community relations program.

In 2025, we plan to complete and approve the detailed engineering of the future tailings pond within the Veta Dorada Plant concession and conduct an external audit of tailings management.

The potential impacts identified were:

- Credibility in the social environment of tailings management through the dissemination and awareness of the company's best practices.
- Water shortage for our plant's operations due to climate change, opting for the use of brackish industrial water as a renewable resource. renewable.

- In case of a catastrophic event at the tailings pond, the potential damage is mapped.

To ensure the safety of our tailings pond, from design conception, construction, operation and closure, the company has relied on the Canadian Dam Association (CDA) Guidelines for good tailings management.

The tailings generated are disposed of in the tailings ponds, which at the end of their useful life are waterproofed with geomembranes, thus guaranteeing their final disposal.

The tailings ponds at the Metalex Plant in Ayacucho are closed, comply with safety measures and are subject to control and follow-up monitoring as part of the commitments of the post-closure phase. On the other hand, at the Veta Dorada Plant, the tailings pond (DR1) remains in operation.

GRI 14.6.2

"During 2024, we maintained the physical and chemical stability of our tailings pond"

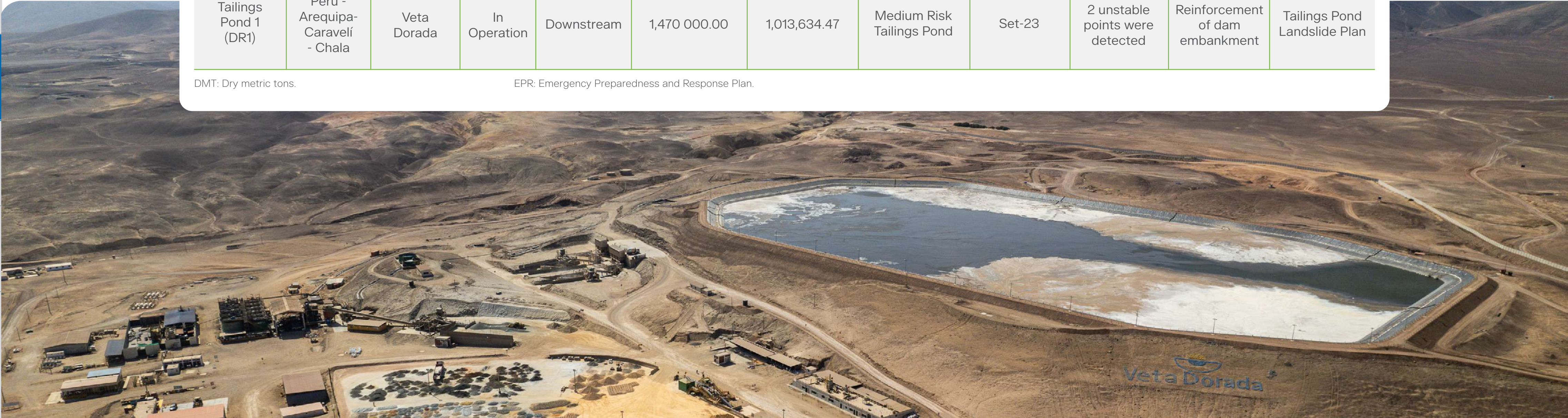
Table 6-12 . Inventory of tailings ponds

GRI 14.6.3 SASB EM-MM-540a.1

Name of the Facility	Location	Ownership Status	Operating Status	Construction Method	Maximum Allowable Storage Capacity (DMT)	Current Amount of Tailings in Storage (DMT)	Consequence Classification	Date of the Most Recent Independent Technical Review	Important Findings	Mitigation Measures	Site-Specific EPR
Tailings Pond 1 (DR1)	Peru - Arequipa- Caravelí - Chala	Veta Dorada	In Operation	Downstream	1,470 000.00	1,013,634.47	Medium Risk Tailings Pond	Set-23	2 unstable points were detected	Reinforcement of dam embankment	Tailings Pond Landslide Plan

DMT: Dry metric tons.

EPR: Emergency Preparedness and Response Plan.



6.7 Responsible Use
of Chemicals

No GRI

GRI 3-3

At Veta Dorada we are committed to the responsible and safe use of sodium cyanide used in our production process.

In 2024, we achieved certification under the International Cyanide Code, which allowed us to improve our safety, health, environmental and social responsibility standards regarding the use and handling of cyanide.

We aligned ourselves with the principles of the International Cyanide Code and became the first company that processes gold ore purchased from ASM to obtain certification.

Thus, the International Cyanide Management Institute (ICMI) officially announced on April 29, 2024 that our Veta Dorada Plant was certified with the International Cyanide Code.

During 2025, we will conduct an internal audit to review



and improve compliance with international certification.

The implementation of the International Cyanide Code generated positive impacts, aligning us with new environmental and social standards, with the dissemination of the use and management of cyanide in nearby communities.

In 2024, at our Veta Dorada Plant we consumed 860,000 kilograms of sodium cyanide with a ratio of 4.9 kg of cyanide/ton of ore processed, which represented a 9.6% reduction with respect to 2023. This was

due to the mineralogy of the ore processed and the implementation of the gravimetric and intensive cyanidation system as part of the technological improvement in the milling section.

"During 2024, we reduced the ratio of cyanide consumption per ton of ore processed by 9.6%, compared to 2023"



6.8 Closure and Rehabilitation

Dynacor aligns its operations with the current Peruvian regulatory framework, in accordance with the Mine Closure Law and the National Environmental Impact Assessment System Law. This environmental regulatory framework seeks to guarantee the mitigation of negative impacts and the recovery of ecosystems affected by mining activities. In this sense, all our units have Mine Closure Plans in compliance with national and sectorial environmental regulations in force.

We have the Veta Dorada Plant and a crushing service, where closure and rehabilitation activities have not yet been carried out, as both are in operation. However, in the event of closure, workers and stakeholders are informed in advance.

On the other hand, we have the Metalex Plant, which is currently in the post-closure phase and whose Closure Plan was updated in 2018 to include the construction

of an industrial water catchment pit. In addition, the Tumipampa Exploration Project is in its partial closure pase, awaiting closure conformity from the Ministry of Energy and Mines (MINEM).

GRI 3-3 GRI 14.8.1

Table 6-13 Status of closure plans and useful life by location.

GRI 14.8.4 GRI 14.8.7

Location	Closure and Rehabilitation Plan	Estimated Useful Life	Ongoing Closure and Rehabilitation Activities	Closure status/ Rehabilitation
Veta Dorada Plant	Yes	10 years	No	In operation
Crushing Service	Yes	10 years	No	In operation
Metalex Plant	Yes	Closed	Yes	Post closure
Tumipampa Exploration Project	Yes	Partially Closed	No	Partially Closed



Table 6-14 **Total area altered and rehabilitated by location.**

GRI 14.8.6

Location	Total Altered and Not Yet Rehabilitated (Ha)	Total Land Altered and Rehabilitated (Ha)
Veta Dorada Plant	109.38	Not Applicable
Crushing Service	0.73	Not Applicable
Metalex Plant	Not Applicable	33.45
Tumipampa Exploration Project	Not Applicable	37.69

At the Metalex Plant and the Tumipampa Exploration Project, which are in the post-closure and closure stages, respectively, maintenance and monitoring reports are prepared every six months and submitted to the qualified authority.

The Veta Dorada Plant and the crushing service process continuously, with no stoppages by the company or workers.

Table 6-15 **Year of review of closure plans by location.**

GRI 14.8.5

Location	Year of Last IGA Approval	Type of IGA
Veta Dorada Plant	2023	Mine Closure Plan Update
Crushing Service	2024	Mine Closure Plan
Metalex Plant	2018	Mine Closure Plan Update
Tumipampa Exploration Project	2014	Mine Closure Plan

IGA: Instrumento de Gestión Ambiental.

Financial and Non-Financial Provisions



Peruvian regulations require mining companies to financially guarantee the execution of the Mine Closure Plan (PCM) through a financial guarantee mechanism, regulated by the mine closure law and its regulations.

Estimated closure costs are published as part of the environmental management tools. The methodology used to estimate the cost of closure is based on the preparation of an economic budget that includes all the activities required to carry out the closure.

Dynacor uses a letter of guarantee as a financial guarantee mechanism. This guarantees that, in the event of non-compliance with the closure, the state will be able to execute the funds necessary to implement the pending measures.

The financial provision is made on the basis of the years of useful life of the project. This is done annually in a provisional account affected

by depreciation. The funds in this account are progressively released as the executed closure activities are verified and approved.

Employees at the Metalex Plant who came from the local community were relocated to the Veta Dorada Plant after the former closed in 2016 so that they could continue working without interruption. However, as the Tumipampa Project is a short-term exploration initiative with no significant local economic impact, it does not currently include specific measures for socioeconomic transition management.

GRI 14.8.8

GRI 14.8.9

SASB EM-MM-310a.2



7.1 Community Development

Through the deployment of the commitments established in our policies, we generate value in local communities by integrating the social component in our decisions and promoting a collaborative environment between the Corporation, the State and the communities.

Our Social Investment Policy has defined 7 areas of social investment and commitments:

- Employment and local economy
- Education
- Health
- Nutrition
- Environment
- Culture
- Capacity building

The programs of our Social Investment Plan are aligned with the areas of social investment. These programs are maintained throughout the life of the project, extending to the closing stage.

In 2024, we reached 100% compliance with this plan, achieving the involvement of institutions and grassroots organizations in our areas of influence. The main projects implemented were:



- **The "School for Mothers and Fathers" project**, which aims to help mothers and fathers develop socio-emotional skills to aid their children in their development and complement their school education. 700 parents of children at early, primary and secondary level in the flagship educational institutions of Chala were able to benefit from this project in its third year.



- **The "My Clean Beach" project cleaned 5 km** of Chala beach to reduce the negative impact on marine life caused by improperly segregated waste and to promote tourism in the town. Fifteen tons of waste were collected over a 10-day period.



- **"Golden Grant" Integral Program**, aimed at youths in areas with artisanal and small-scale mining with outstanding grades in secondary education and of limited economic resources. The scholarship will be applied in the educational training of competent technicians for today's industry.



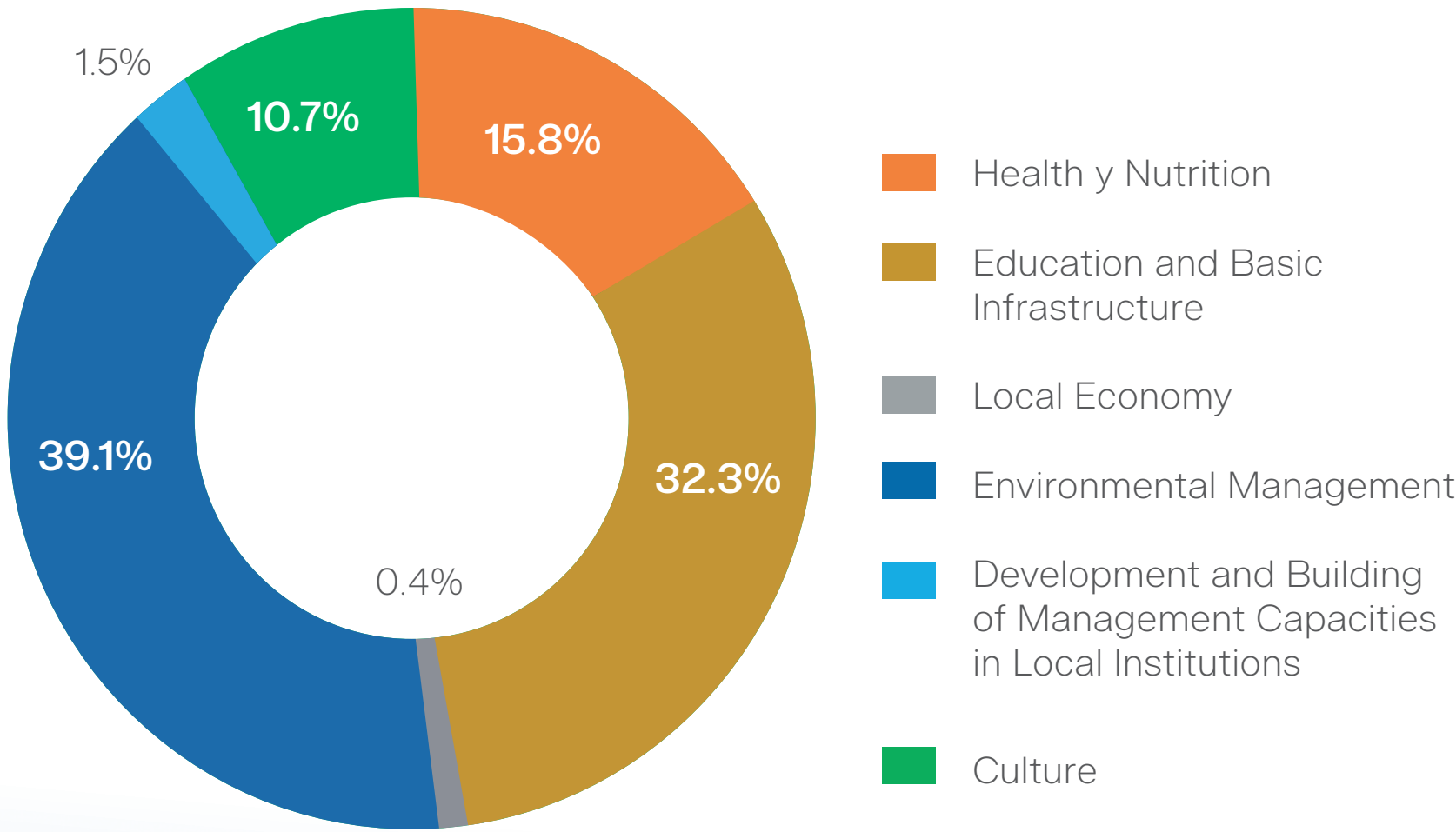
In order to build trust among social actors, during 2024, as part of the citizen participation mechanism, we have implemented the Permanent Information Office (OIP), located in Chala, to responsibly inform all interested parties of the scope of the project of the First Modification of the Veta Dorada Plant's Environmental Impact Assessment (First MEIA-d Veta Dorada), as well as the activities to be developed in the preparation of the same.



By 2025, we will reinforce our commitment to sustainable development and education within the communities. We will continue with the reforestation and clean beach projects, we will initiate the implementation of a school biogarden at the "San Cristobal" Educational Institute in Saisa and we will resume the "Digital Inclusion for Teachers" project that began in 2023, to strengthen the educational ecosystem and empower new generations.

GRI 3-3 GRI 14.10.1

Graph 7-1 Social Investment 2024



In 2024, our social investment in communities reached US\$125,381, benefiting more than 25,000 people. Education and basic infrastructure accounted for 32% of the total investment.

GRI 203-1 GRI 14.9.3

With the update of the Social Actor Map we have identified new interests, expectations and needs in the communities of Chala, such as access to water and employment opportunities.

Veta Dorada implemented capacity building programs which benefitted local institutions in the areas of direct and indirect influence of our plants, as well as the 13 purchasing offices located in the north, center and south of Peru.

GRI 413-1 GRI 14.10.2



In 2024, 4% of the workers at the Veta Dorada Plant were resident and registered in Chala, of which 46% were women and 54% men.

GRI 14.9.6

Likewise, due to continuous interaction with our stakeholders, we jointly evaluate and manage the impacts on the improvement of environmental and social conditions. We execute our projects based on the results of these evaluations.

During 2024, 2 important agreements were signed with stakeholders in the direct area of influence of our Veta Dorada Plant:

"In 2024, our social investment in communities reached US\$125,381, benefiting more than 25,000 people"

1. Inter-institutional cooperation agreement between Veta Dorada and the Chala Viejo Rural Community, executing the following project:
 - Reforestation of areas of communal interest in the El Mochical zone.
2. Inter-institutional cooperation agreement between Veta Dorada and the District Municipality of Chala, executing the following projects:

- "Less Waste", landfill improvement.
- "My Clean Beach", waste collection on 5 km of beach.
- "Less Anemia", workshop to prevent anemia in children, pregnant mothers and older adults.
- Artistic murals for environmental awareness.

With these two agreements, US\$53,986 was invested, representing 43% of Veta Dorada's total social investment for 2024, generating positive impacts.

GRI 413-2

GRI 14.10.3

In 2024, we consolidated our **Participatory Environmental Monitoring**, a voluntary initiative that reinforces our commitment to transparency and inclusion of local communities. This monitoring is carried out with the active participation of institutions such as the Municipality of Chala, authorities of the Chala Viejo Rural Community, and representatives of the La Aguadita soup kitchen.

Since 2022, our stakeholders have been an integral part of participatory environmental monitoring in our operations, allowing us to transparently share the results of environmental quality assessments.

We maintain a procedure for handling complaints and suggestions that aims to provide a timely response to the concerns of our stakeholders within a satisfactory timeframe. We received no complaints during 2024.

GRI 14.10.4

The policies, processes, procedures and practices implemented and fulfilled by our employees, contractors and suppliers minimized potential risks and generated opportunities to establish good relations with all social actors. There were no stoppages in our operations due to conflicts with the communities.

SASB EM-MM-210b.1

SASB EM-MM-210b.2



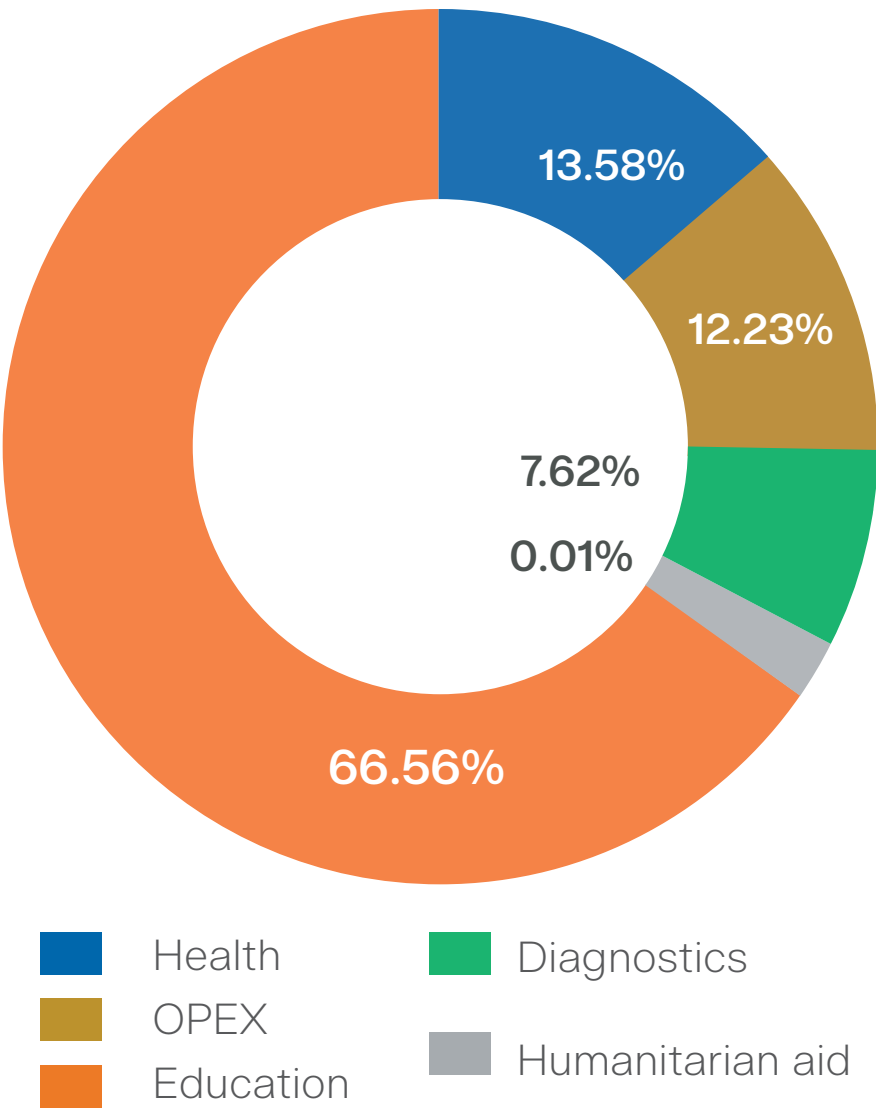
7.2 FIDAMAR AND PX IMPACT®

NO GRI GRI 3-3

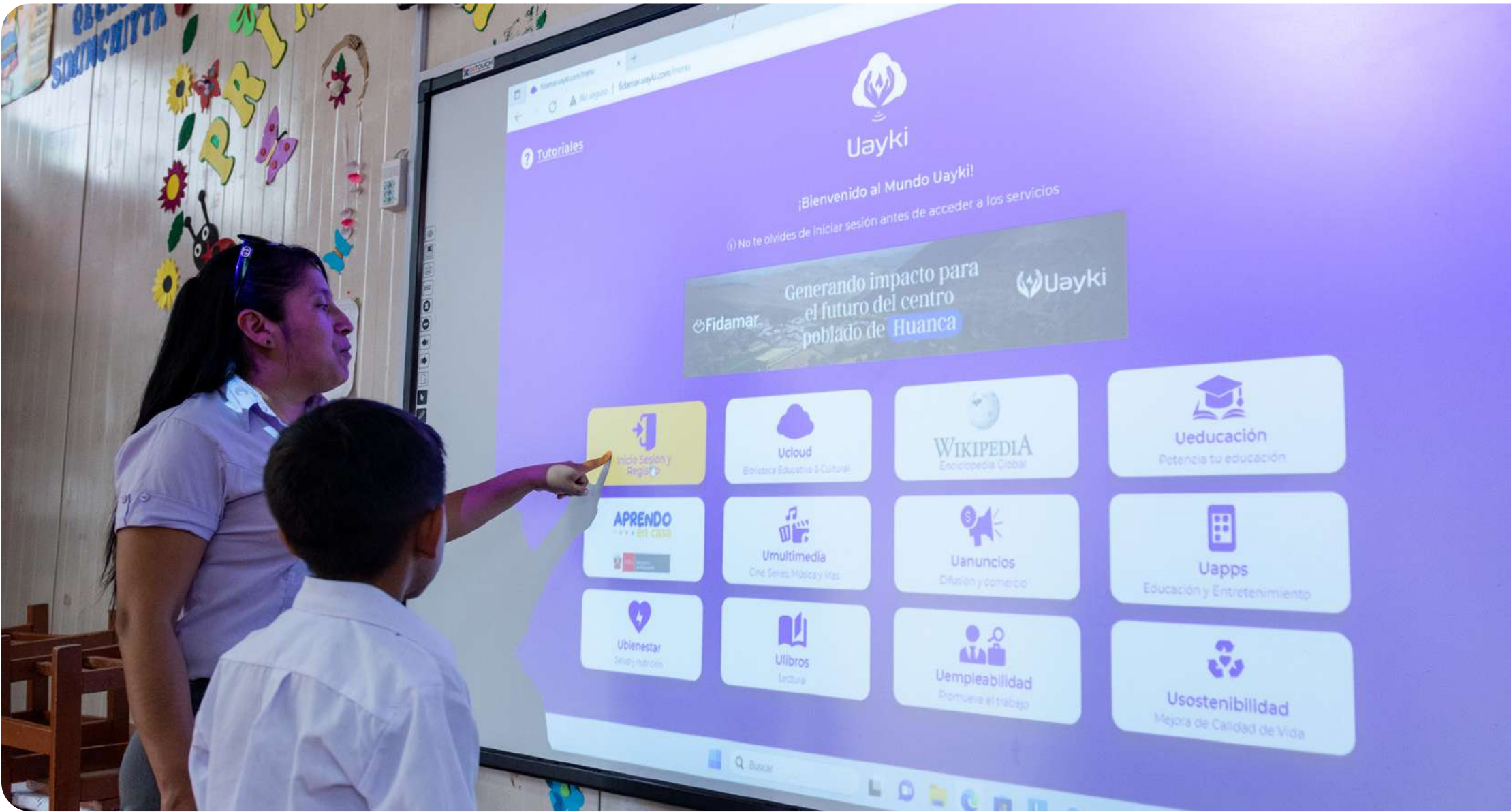
The PX Impact® program is a corporate social responsibility initiative created by PX Précinox (Switzerland) and Dynacor Group (Canada) in 2017, with the objective of contributing to the sustainable development of artisanal and small-scale mining (ASM) communities in Peru. As of 2020, this program carries out its activities as the International Fund for Aid to Artisanal Miners – Fidamar.

Fidamar's mission is to promote health, safety, education, culture, literacy and sports development for all members of the communities working in the artisanal mining sector, especially children, women and people in extreme poverty, with the aim of improving their quality of life and promoting their sustainable development.

Graph 7-2 Total Investment 2024



"During 2024, Fidamar's interventions **focused mainly on closing gaps in education and health**"



During 2024, our interventions focused mainly on closing gaps in education and health, while conducting two field diagnostics related to gender equity with women ore collectors (pallaqueras) and food security.

to determine the real gaps in its areas of intervention and, under a multi-stakeholder work scheme, enters into agreements with state entities and other strategic private partners to finance development and sustainable impact projects.

Fidamar manages its interventions based on situational diagnoses

Main Achievements During 2024

The net investment of social development projects in 2023 was US\$442,932, while in 2024 the net investment was US\$605,332, achieving the following:



- 37% increase in net investment compared to 2023.



- Strengthening our presence in the town of Huanca (Ayacucho), directing 33% of our investment in this ASM community.



- Implementation of projects to improve the quality of drinking water in three schools in Huanca and two schools in the town of Secocha (Arequipa).



- Start of our first comprehensive scholarship program for technical careers, benefiting three students from schools in Chala, Alto Molino and Secocha, in the Arequipa region.



- We consolidated our multi-actor strategy by signing nine institutional cooperation agreements and similar agreements with authorities and stakeholders, surpassing the established goal of three agreements. This guarantees the sustainability of our interventions.



"In 2024, Fidamar achieved a net investment of **US\$605,332**, directly benefiting **10,740 people**."

Impact Generated During 2024



10,740
Direct beneficiaries.



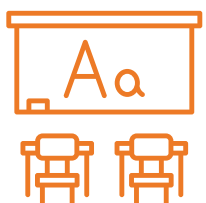
1,707
Children now have access to clean water.



3 Young people from families of artisanal mining communities are now pursuing a technical career.



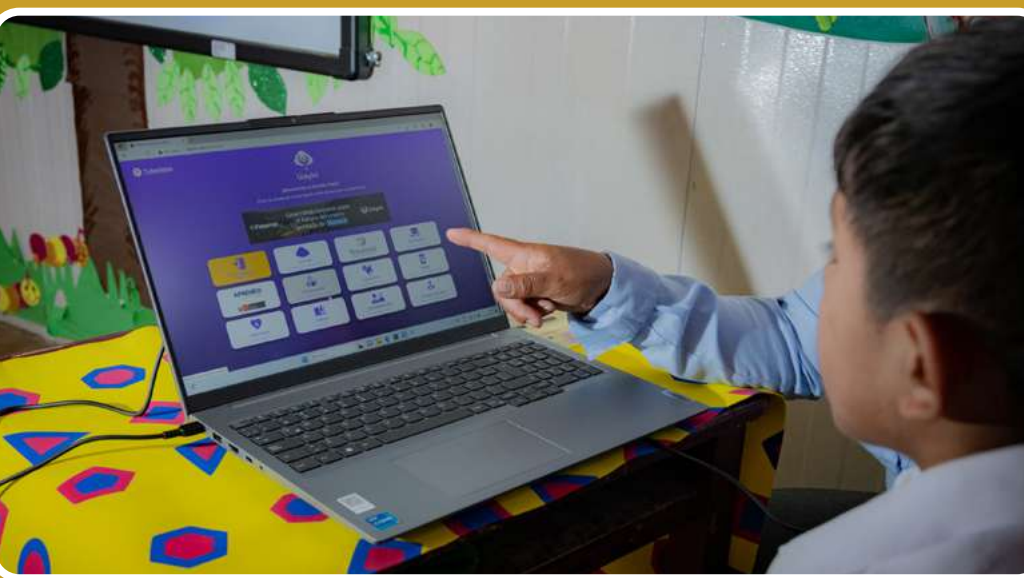
330
Students and teachers now have access to virtual educational tools.



1,440
Students benefited from improvements in infrastructure and educational equipment.



5,169 Medical treatments.



During 2024, we initiated pilot projects and programs that will become scalable, long-term projects starting in 2025, such as:

- **"UGEL Empowered"**, which is used to train UGEL (Local Education Management Body) educational specialists so that they can achieve efficiency in their administrative processes.



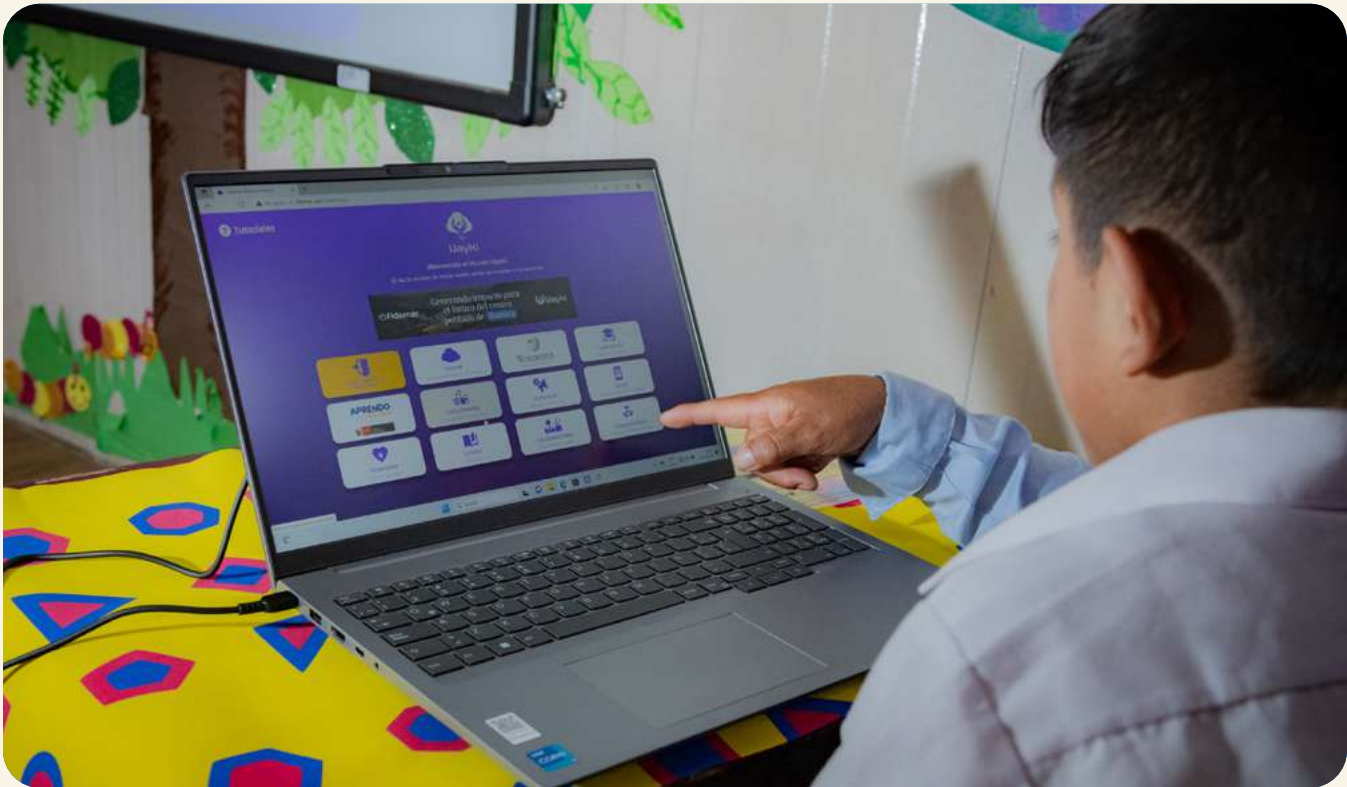
- **"Fidamar Scholarship"**, which funds comprehensive three-year technical scholarships at SENATI (National Training Service of Industrial Work) in Arequipa, for low-income students from vulnerable artisanal mining communities.



- **"Water for Education"**, which brings safe drinking water to educational centers through low-maintenance water purification systems and innovative technology (BlueAct) that eliminates biological contaminants and heavy metals.



- **Virtual libraries in educational centers**, which provide students and teachers with access to online tools, starting with the "Huanca Connected" project.





8 > Annex

8.1 ANNEX: HEALTH AND SAFETY AT WORK

Table 5-18 High-risk hazards identified in 2024. GRI 14.16.10

DANGERS	CONTROL MEASURES IMPLEMENTED
Vehicles or equipment in motion	<ul style="list-style-type: none">• Use of pedestrian accesses• Signaling and traffic training• Use of uniforms with reflective tape
Work in heights	<ul style="list-style-type: none">• Training for work in heights• Use of safety harnesses and lifelines
Hydrocyanic gas	<ul style="list-style-type: none">• Training in the use of respirators with gas cartridges• Use of respirators with gas cartridges
Corrosive substances	<ul style="list-style-type: none">• Training in the use of hazardous materials and safety data sheets• Training in the use of personal protective equipment• Use of personal protective equipment
Lifting loads	<ul style="list-style-type: none">• Hoisting systems training
Machinery or moving parts	<ul style="list-style-type: none">• Training in energy blocking• Training in the installation, operation and maintenance of fixed and mobile mechanical equipment according to manufacturers' technical specifications• Use of personal protective equipment
Suspended loads	<ul style="list-style-type: none">• Hoisting systems training• Use of personal protective equipment
Work in hot spaces	<ul style="list-style-type: none">• Training for work in hot spaces• Use of personal protective equipment
Unstable structures and facilities	<ul style="list-style-type: none">• Training in the use of ladders• Use of personal protective equipment.
Access stairs	<ul style="list-style-type: none">• Training in the use of three-point contact• Training for work in heights• Use of personal protective equipment
Manual lifting or moving of loads	<ul style="list-style-type: none">• Ergonomics training• Lifting training• Use of personal protective equipment

DANGERS	CONTROL MEASURES IMPLEMENTED
Electric power	<ul style="list-style-type: none">• Training in the lock-out/tag-out block procedure• Training on electrical hazards• Use of personal protective equipment• Electrical hazard signage
Asphyxiating substances	<ul style="list-style-type: none">• Training in the use of personal protective equipment• Respiratory protection training• Safety data sheet review• Use of personal protective equipment.
Flammable material	<ul style="list-style-type: none">• Fire prevention and protection training• Training and instruction in the use of fire extinguishers
Toxic gases	<ul style="list-style-type: none">• Respiratory protection training• Review of the safety data sheet• Use of personal protective equipment
Compressed gases	<ul style="list-style-type: none">• Training in the use of compressed gases• Review of the safety data sheet
Earthquakes	<ul style="list-style-type: none">• Emergency and first aid training• Training of emergency and first aid brigades• Emergency response plan and drills



8.2 ANNEX: TAILINGS MANAGEMET

The tailings management used by Veta Dorada to monitor and maintain the structural stability of the tailings ponds and minimize the risk of catastrophic failure includes:

1. Geotechnical and topographic monitoring of dam stability of the entire crown of Tailings Pond No. 1 on a bimonthly basis.
2. Comprehensive dam breakage study performed by a qualified specialist (validated for 3 consecutive years).
3. Geochemical monitoring through water sampling to avoid acid drainage.
4. Monthly inspections of all infrastructure and DR1 components.
5. Hydrological management to maximize the recovery of supernatant water for reuse in plant processes.

The policies and procedures for the company's active and inactive tailings ponds for all phases of their life cycle, including closure and post-closure, consist of:

1. Prioritizing the health of workers and the communities closest to the tailing ponds.
2. Minimizing environmental impacts with the correct disposal of tailings.
3. Allocating appropriate resources for tailings management.
4. Implementing and updating the Tailings Pond Operations Manual.
5. Establishing ongoing evaluation programs with independent professionals.

The control and monitoring systems that verify design parameters and monitor potential failures consist of:

1. Geotechnical control, through topographic monitoring (physical stability).

2. Groundwater levels measured using piezometers.
3. Geophysical studies (3D tomography) to determine soil deformations.

The frequency of risk assessments in accordance with the Global Industry Standard for Tailings Management in the Mining Industry (GISTM) are performed as follows:

1. Risk assessments (stability and safety) are carried out twice a month, led by the registration engineer and the plant and Safety, Health, and Environment managers.
2. After a regular to medium intensity earthquake.
3. At the request of any qualified authority of the Ministry of Energy and Mines.

In addition, the services of an independent consultant, a specialist in risk assessment of tailings ponds, are hired on an annual basis.

Veta Dorada promotes a solid Environmental Policy for the responsible management of tailings, for which senior management has adopted a high management commitment by approving the necessary financial resources for geotechnical controls, technical studies, and obtaining permits, the frequency of which is as follows:

1. On a monthly basis, field inspections are carried out.
2. Every two months, a consulting firm is commissioned to conduct a stability study.
3. Once a year, an independent technical review consultancy is contracted.
4. Maintenance and cleaning of facilities and contingency channels is performed on a semi-annual basis.

Veta Dorada understands that the tailings pond is a complex system, where emergency preparedness and response plans are practiced in a multidisciplinary manner; therefore, these plans are prepared by a group of professionals from the company and external advisors.

Plans maintained for tailings storage facilities, for all phases of the life cycle, including closure and post-closure, include:

- 1. Environmental management plan.
- 2. Surveillance and monitoring plan.
- 3. Contingency plan for landslides.
- 4. Environmental compensation plan.
- 5. Closure, post-closure and final closure plan.
- 6. Community relations plan.

These plans are put into practice through drills with our employees and contractors, and in the event of an emergency, rapid and timely communication with public sector agencies, community representatives, and local institutional authorities is envisaged. The drills are carried out with the following frequency:

- 1. Two times a year, which are recorded in minutes signed by the processing plant's hierarchical personnel.
- 2. Once a year on an ad hoc basis, performed as an evaluation exercise for all the personnel that make up the rescue and support brigades.

SASB EM-MM-540a.2

SASB EM-MM-540a.3



8.3 ANNEX: FIDAMAR and PX Impact ®

Investment in 2024

INTERVENTION	LOCATIONS	DIRECT BENEFICIARIES	INVESTMENT US\$
"Huanca Connected" Project - Virtual Libraries	Huanca	330	31,521.09
Educational Infrastructure Maintenance - Ricardo Palma School	Secocha	1,160	184,819.28
Educational Infrastructure Improvement in Huanca	Huanca	280	115,384.26
"What a Teacher!" Program	Secocha, Chala, Alto Molino, Ispacas	504	66,758.08
"Families of the Future" Program	Secocha, Alto Molino	1,572	22,758.44
"UGEL Empowered" Program	Atico	14	5,892.16
Fidamar Scholarship - 2024	Chala, Alto Molino, Secocha	3	8,279.57
Educational Infrastructure Improvement - 2023	Secocha, Atiquipa		23,659.44
"Water for Education" Program - 5 Educational Centres	Huanca, Secocha	1,707	63,827.48
Health Campaign in Atico	Atico	2,381	7,851.29
Health Campaign in Huanca	Huanca	1,491	11,862.73
Health Campaign in Ispacas	Ispacas	1,297	10,128.67
"Golden Women" Project - Situational Diagnosis in 4 Localities	Huanca, Alto Molino, Secocha, Ishihuinca		19,333.29
Food Security Project - Field Diagnosis in 3 Localities	Ispacas, Alto Molino, Secocha		33,188.25
Humanitarian Aid	Chala	1	67.71
		10,740.00	US\$ 605,331.74

8.4 ANNEX: GRI TABLE OF CONTENTS

GRI 2-4 GRI 2-5 GRI 201-4 GRI 207-3 GRI 14.23.8 GRI 404-2 GRI 303-1 GRI 302-2 GRI 101-5 GRI 101-6 GRI 101-7 GRI 101-8 GRI 402-1

DECLARATION OF USE		Dynacor Group has prepared this report in accordance with GRI and GRI 14 Standards for the period from January 1 to December 31, 2024.							
GRI 1 used and other standards		GRI 1: Foundation 2021, GRI 14: Mining Sector 2024							
GRI STANDARD	CONTENTS		PAGE OR ANSWER	SDG	OMISSION			GRI INDUSTRY STANDARD	
					OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 2: General Disclosures 2021	General Contents								
	2-1	Organizational details	7,9	-	No	-	-	-	
	2-2	Entities included in the organization's sustainability reporting	7	-	No	-	-	-	
	2-3	Reporting period, frequency and contact point	15	-	No	-	-	-	
	2-4	Restatements of information	Dynacor has not made any restatements during the reporting period.		-	No	-	-	-
	2-5	External assurance	This report has not been subjected to external verification or audit.		-	No	-	-	-
	2-6	Activities, value chain and other business relationships	7,10,11	-	No	-	-	-	
	2-7	Employees	34	8	No	-	-	-	
	2-8	Workers who are not employees	35	8	No	-	-	-	
	2-9	Structure and composition of the Board of Directors	12	5,16	No	-	-	-	
	2-10	Nomination and selection of the members of the Board of Directors	12	5,16	No	-	-	-	
	2-11	Chair of the Board of Directors	12	16	No	-	-	-	
	2-12	Role of the Board of Directors in overseeing the management of impacts	13	16	No	-	-	-	
	2-13	Delegation of responsibility for managing impacts	13	16	No	-	-	-	

GRI STANDARD	CONTENTS		PAGE OR ANSWER	SDG	OMISSION			GRI INDUSTRY STANDARD
					OMITTED REQUIREMENT	REASON	EXPLANATION	
GRI 2: General Disclosures 2021	General Contents							
	2-14	Role of the Board of Directors in sustainability reporting	13	16	No	-	-	-
	2-15	Conflicts of interest	13	16	No	-	-	-
	2-16	Communication of critical concerns	13	16	No	-	-	-
	2-17	Collective knowledge of the Board of Directors	13	16	No	-	-	-
	2-18	Evaluation of the performance of the Board of Directors	13	16	No	-	-	-
	2-19	Remuneration policies	13	8	No	-	-	-
	2-20	Process to determine remuneration	13	8	No	-	-	-
	2-21	Annual total compensation ratio	13	8	No	-	-	-
	2-22	Statement on sustainable development strategy	3,23	-	No	-	-	-
	2-23	Policy commitments	19,20	16	No	-	-	-
	2-24	Embedding policy commitments	22	16	No	-	-	-
	2-25	Processes to remediate negative impacts	22	-	No	-	-	-
	2-26	Mechanisms for seeking advice and raising concerns	22	-	No	-	-	-
	2-27	Compliance with laws and regulations	24	-	No	-	-	-
	2-28	Membership associations	19	-	No	-	-	-
	2-29	Approach to stakeholder engagement	17	-	No	-	-	-
	2-30	Collective bargaining agreements	27	8	No	-	-	-

GRI STANDARD	CONTENTS		PAGE OR ANSWER	SDG	OMISSION			GRI INDUSTRY STANDARD	
					OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 3: Material Topics 2021	Material topics								
	3-1	Process to determine material topics	16	-	No	-	-	-	
	3-2	List of material topics	16	-	No	-	-	-	
GRI 3: Material Topics 2021	Governance and corporate governance								
	3-3	Management of material topics	11	-	No	-	-	-	
GRI 3: Material Topics 2021	Economic performance								
	3-3	Management of material topics	15	-	No	-	-	14.9.1 14.23.1 14.2.1	
	201-1	Direct economic value generated and distributed	14	8,9	No	-	-	14.9.2 14.23.2	
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	-	13	Yes	Information not available or incomplete	The organization is in the process of defining its climate risk and opportunity assessment plan.	14.2.2	
	201-4	Financial assistance received from government	We do not receive financial assistance from the government.		-	No	-	-	14.23.3
GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts	14	1, 8	No	-	-	14.9.4	
GRI 207: Tax 2019	207-1	Approach to tax	15	1	No	-	-	-	
	207-2	Tax governance, control, and risk management	15	1	No	-	-	14.23.5	
	207-3	Stakeholder engagement and management of concerns related to tax	We do not have agreements with stakeholders on tax matters.		1	No	-	-	14.23.6
	207-4	Country-by-country reporting	15	1	No	-	-	14.23.7	

GRI STANDARD	CONTENTS		PAGE OR ANSWER	SDG	OMISSION			GRI INDUSTRY STANDARD
					OMITTED REQUIREMENT	REASON	EXPLANATION	
GRI 14: Mining Sector 2024	Economic performance							
	14.23.8	For minerals purchased from the state or from third parties appointed by the state to sell on their behalf	We do not purchase minerals from the state or from third parties appointed by the state to sell on their behalf	-	No	-	-	-
GRI 3: Material Topics 2021	Ethics, integrity and legality							
	3-3	Management of material topics	25	-	No	-	-	14.22.1
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	25	16	No	-	-	14.22.2
	205-2	Communication and training about anti-corruption policies and procedures	26	16	No	-	-	14.22.3
	205-3	Confirmed incidents of corruption and actions taken	26	-	No	-	-	14.22.4
GRI 14: Mining Sector 2024	14.22.5	Describe the approach to contract transparency	26	12	No	-	-	-
	14.22.6	Report information about the organization's beneficial owners	-	-	Yes	Not applicable	Listed organizations, or their wholly owned subsidiaries, are exempt from reporting information about the beneficial owners of their joint ventures.	-
GRI 3: Material Topics 2021	Human rights							
								14.14.1
								14.18.1
	3-3	Management of material topics	27	-	No	-	-	14.19.1
								14.20.1
								14.21.1

GRI STANDARD	CONTENTS		PAGE OR ANSWER	SDG	OMISSION			GRI INDUSTRY STANDARD
					OMITTED REQUIREMENT	REASON	EXPLANATION	
	Human rights							
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	27	5,8	No	-	-	14.21.7
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	27	8	No	-	-	14.20.2
GRI 408: Child Labour 2016	408-1	Operations and suppliers at significant risk for incidents of child labour	27	5,8,16	No	-	-	14.18.2
GRI 409: Forced or Compulsory Labour 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	27	5,8	No	-	-	14.19.2
GRI 410: Safety Practices 2016	410-1	Security personnel trained in human rights policies or procedures	27	16	No	-	-	14.14.2
GRI 14: Mining Sector 2024	14.20.3	Report the number of strikes and lockouts involving 1,000 or more workers	27	8	No	-	-	-
	Diversity, inclusion and equal opportunities							
GRI 3: Material Topics 2021	3-3	Management of material topics	41	-	No	-	-	14.17.1 14.21.1
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	41	1,5,8	No	-	-	14.17.2
	202-2	Proportion of senior management hired from the local community	41	8	No	-	-	14.21.2
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity in the Board of Directors and employees	41,42	5,8	No	-	-	14.21.5

GRI STANDARD	CONTENTS		PAGE OR ANSWER	SDG	OMISSION			GRI INDUSTRY STANDARD
					OMITTED REQUIREMENT	REASON	EXPLANATION	
GRI 405: Diversity and Equal Opportunity 2016	Diversity, inclusion and equal opportunities							
	405-2	Ratio of basic salary and remuneration of women to men	41	5,8	No	-	-	14.21.6
This material topic has no associated specific GRI Standard	Decent work							
	3-3	Management of material topics	35	-	No	-	-	14.17.1 14.21.1
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	36	5,8,10	No	-	-	14.17.3
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employee	37	3,5,8	No	-	-	14.17.4
	401-3	Parental leave	37	3,5,8	No	-	-	14.17.5 14.21.3
This material topic has no associated specific GRI Standard	NO GRI	NO GRI Own social welfare indicator	38	3,8	No	-	-	-
This material topic has no associated specific GRI Standard	NO GRI	Own working environment indicator	39	3,8	No	-	-	-
GRI 3: Material Topics 2021	Training and education							
	3-3	Management of material topics	40	-	No	-	-	14.17.1 14.21.1
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	40	4,5,8,10	No	-	-	14.17.7 14.21.4
	404-2	Programs for upgrading employee skills and transition assistance programs	40	-	No	Not applicable	The company does not have any programs to help with job transition due to layoffs or retirement.	14.8.3 14.17.8

GRI STANDARD	CONTENTS		PAGE OR ANSWER	SDG	OMISSION			GRI INDUSTRY STANDARD
					OMITTED REQUIREMENT	REASON	EXPLANATION	
GRI 3: Material Topics 2021	Responsible supply chain							
	3-3	Management of material topics	28	-	No			14.9.1 14.17.1 14.18.1 14.19.1
	414-1	New suppliers that were screened using social criteria	29	8,9	No	-	-	14.17.9 14.18.3 14.19.3
	414-2	Negative social impacts in the supply chain and actions taken	29	8,9	No	-	-	14.17.10
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	29	8	No	-	-	-
	308-2	Negative environmental impacts in the supply chain and actions taken	29	8	No	-	-	-
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	30	8	No	-	-	14.9.5
GRI 3: Material Topics 2021	ASM management and product traceability							
	3-3	Management of material topics	30-31	-	No	-	-	14.12.1 14.13.1
GRI 14: Mining Sector 2024	14.12.2	List the mine sites where involuntary resettlement is planned, ongoing, or has taken place.	32	16	No	-	-	-
	14.12.3	List the locations of operations where conflicts or violations of land and resource rights occurred	32	16	No	-	-	-
	14.13.2	List the mine sites where ASM occurs on or in close proximity to the site.	31	16	No	-	-	-

GRI STANDARD	CONTENTS		PAGE OR ANSWER	SDG	OMISSION			GRI INDUSTRY STANDARD
					OMITTED REQUIREMENT	REASON	EXPLANATION	
GRI 14: Mining Sector 2024	ASM management and product traceability							
	14.13.3	Report the total number and nature of incidents involving ASM and actions taken to address them.	31	16	No	-	-	-
GRI 3: Material Topics 2021	Occupational health and safety							
	3-3	Management of material topics	42	-	No	-	-	14.16.1
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	42	3,8	No	-	-	14.16.2
	403-2	Hazard identification, risk assessment and incident investigation	43	3,8	No	-	-	14.16.3
	403-3	Occupational health services	44	3,8	No	-	-	14.16.4
	403-4	Worker participation, consultation, and communication on occupational health and safety	44	3,8	No	-	-	14.16.5
	403-5	Worker training on occupational health and safety	45	3,8	No	-	-	14.16.6
	403-6	Promotion of worker health	44	3,8	No	-	-	14.16.7
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	45	3,8	No	-	-	14.16.8
	403-8	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	43	3,8	No	-	-	14.16.9
	403-9	Work-related injuries	46	3,8	No	-	-	14.16.10
	403-10	Work-related ill health	46	3,8	No	-	-	14.16.11

GRI STANDARD	CONTENTS		PAGE OR ANSWER	SDG	OMISSION			GRI INDUSTRY STANDARD	
					OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 3: Material Topics 2021	Energy consumption								
	3-3	Management of material topics	48	-	No	-	-	14.1.1	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	48	7,12,13	No	-	-	14.1.2	
	302-2	Energy consumption outside the organization	The organization has no control or significant influence over the reduction potential outside the organization. Such energy consumption is considered in the calculation of the GHG inventory.		-	No	-	-	14.1.3
	302-3	Energy intensity	49	7,12,13	No	-	-	14.1.4	
	302-4	Reduction of energy consumption	48	7,12,13	No	-	-	-	
GRI 3: Material Topics 2021	Climate change and emissions management								
	3-3	Management of material topics	49	-	No	-	-	14.1.1	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG Emissions	50,51	12,13	No	-	-	14.1.5	
	305-2	Indirect (Scope 2) GHG emissions from energy generation	50,51	12,13	No	-	-	14.1.6	
	305-3	Other indirect (Scope 3) GHG emissions	51	12,13	No	-	-	14.1.7	
	305-4	GHG emissions intensity	51	12,13	No	-	-	14.1.8	
	305-5	Reduction of GHG emissions	50	12,13	No	-	-	14.1.9	
	305-6	Emissions of ozone-depleting substances (ODS)	51	12	No	-	-	-	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	52	12	No	-	-	-	

GRI STANDARD	CONTENTS		PAGE OR ANSWER	SDG	OMISSION			GRI INDUSTRY STANDARD
					OMITTED REQUIREMENT	REASON	EXPLANATION	
GRI 3: Material Topics 2021	Water and effluent management							
	3-3	Management of material topics	52	-	No	-	-	14.7.1
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	52,79	6,12	d.	Information not available or incomplete	The organization is defining its goals	14.7.2
	303-2	Management of water discharge-related impacts	53	6	No	-	-	14.7.3
	303-3	Water withdrawal	53,54	6	No	-	-	14.7.4
	303-4	Water discharge	52	6	No	-	-	14.7.5
	303-5	Water consumption	53	6	No	-	-	14.7.6
GRI 3: Material Topics 2021	Biodiversity and protection of areas with high conservation value							
	3-3	Management of material topics	55	-	No	-	-	14.4.1
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	55	15	No	-	-	14.4.2
	101-2	Management of biodiversity impacts	56	15	No	-	-	14.4.3
	101-3	Access and benefit-sharing	57	10	No	-	-	-
	101-4	Identification of biodiversity impacts	56	15	No	-	-	14.4.4
	101-5	Locations with biodiversity impacts	We have no mining sites where extractive activities with impacts on biodiversity are carried out.	15	No	-	-	14.4.5
	101-6	Direct drivers of biodiversity loss	Our activities are not related to changes in land use, do not lead to the exploitation of natural resources of flora or fauna, and are not related to the introduction of invasive exotic species.	15	No	-	-	14.4.6

GRI STANDARD	CONTENTS		PAGE OR ANSWER	SDG	OMISSION			GRI INDUSTRY STANDARD
					OMITTED REQUIREMENT	REASON	EXPLANATION	
GRI 101: Biodiversity 2024	Biodiversity and protection of areas with high conservation value							
	101-7	Changes to the state of biodiversity	There are no sites that cause significant changes in biodiversity.	15	No	-	-	14.4.7
	101-8	Ecosystem services	There are no sites with significant impacts on ecosystem services.	10,15	No	-	-	14.4.8
GRI 3: Material Topics 2021	Waste management							
	3-3	Management of material topics	57	-	No	-	-	14.5.1
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	57	3,6,11,12	No	-	-	14.5.2
	306-2	Management of significant waste-related impacts	57	3,6,11,12	No	-	-	14.5.3
	306-3	Waste generated	58,59	3,6,11,12	No	-	-	14.5.4
	306-4	Waste diverted from disposal	58	3,6,11,12	No	-	-	14.5.5
	306-5	Waste directed to disposal	58	3,6,11,12	No	-	-	14.5.6
GRI 306: Effluents and Waste 2016	306-3	Significant spills	58,59	15	No	-	-	14.15.2
GRI 14: Mining Sector 2024	14.15.3	Report the number of critical incidents in the reporting period, describe their impacts, and actions taken to remediate them.	59	11,12	No	-	-	-
	14.15.4	Report the percentage of mine sites that have emergency preparedness and response plans in place, and list the sites that do not.	59	11,12	No	-	-	-

GRI STANDARD	CONTENTS		PAGE OR ANSWER	SDG	OMISSION			GRI INDUSTRY STANDARD	
					OMITTED REQUIREMENT	REASON	EXPLANATION		
GRI 3: Material Topics 2021	Tailings management								
	3-3	Management of material topics	60-61	-	No	-	-	14.6.1	
GRI 14: Mining Sector 2024	14.6.2	Report the tailings disposal methods used by the organization.	61	12	No	-	-	-	
	14.6.3	List the organization's tailings facilities, and report the name, location, and ownership status, including whether the organization is the operator.	61	12	No	-	-	-	
GRI 3: Material Topics 2021	Responsible use of chemicals								
	3-3	Management of material topics	62	-	No	-	-	-	
This material topic has no associated	NO GRI Responsible use of chemicals indicator		62	-	No	-	-	-	
GRI 3: Material Topics 2021	Closure and rehabilitation								
	3-3	Management of material topics	63	-	No	-	-	14.8.1	
GRI 402: Labour/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	The notice deadlines are in accordance with the closure schedule in the Environmental Management Instrument (IGA)		8	No	-	-	14.8.2 14.17.6
GRI 14: Mining Sector 2024	14.8.4	For each mine site, report whether it has a closure and rehabilitation plan in place	63	12	No	-	-	-	
	14.8.5	For each closure and rehabilitation plan, report whether the plan has been approved by relevant authorities and report the dates of the most recent and next reviews of the plan	64	12	No	-	-	-	
	14.8.6	For each mine site, report in hectares total land disturbed and not yet rehabilitated	64	12	No	-	-	-	

GRI STANDARD	CONTENTS		PAGE OR ANSWER	SDG	OMISSION			GRI INDUSTRY STANDARD
					OMITTED REQUIREMENT	REASON	EXPLANATION	
GRI 14: Mining Sector 2024	Closure and rehabilitation							
	14.8.7	For each mine site, report the estimated life of the mine	63	12	No	-	-	-
	14.8.8	For financial provisions made by the organization for closure and rehabilitation, including environmental and socioeconomic post-closure monitoring and aftercare for mine sites	64	8	No	-	-	-
	14.8.9	Describe non-financial provisions made by the organization to manage the local community's socioeconomic transition to a sustainable post-mining economy	64	8	No	-	-	-
GRI 3: Material Topics 2021	Local communities							
	3-3	Management of material topics	66-67	1	No	-	-	14.10.1
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	67	5,9,11	No	-	-	14.9.3
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	67	1	No	-	-	14.10.2
	413-2	Operations with significant actual and potential negative impacts on local communities	68	1	No	-	-	14.10.3
GRI 14: Mining Sector 2024	14.9.6	Report the percentage of workers hired from the local community at the mine-site level, broken down by gender	68	10	No	-	-	-
	14.10.4	For each mine site, report the number, percentage and types of grievances from local communities that were addressed and resolved during the reporting period	68	16	No	-	-	-
This material topic has no associated	NO GRI PX impact Program indicator		69	-	No	-	-	-

APPLICABLE GRI SECTORAL STANDARD TOPICS CONSIDERED NON-MATERIAL

SUBJECT	EXPLANATION
14.11 Rights of Indigenous Peoples	Our operations do not result in the vulnerability of indigenous peoples' rights.
14.24 Public policy	Our company is not a member of, nor does it contribute to, any representative association or committee involved in the development of public policy.
14.25 Conflict-affected and high-risk areas	Our company does not operate in conflict zones or high-risk areas as identified by the Organisation for Economic Co-operation and Development (OECD).



8.5 ANNEX: SASB TABLE OF CONTENTS – Metals and Mining

TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	PAGE	COMMENT	GRI CONTENT
General Indicators	EM-MM-000.A	Production of (1) metal ores and (2) finished metal products	Quantitative	Metric tons (t) saleable	14	Production in gold equivalent ounces	GRI 2-6 Activities, value chain and other business relationships
General Indicators	EM-MM-000.B	Total number of employees, percentage contractors	Quantitative	Number, Percentage (%)	35		GRI 401: Employment 2016
Greenhouse Gas Emissions	EM-MM-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	Metric tons (t) of CO2-e, percent (%)	50,51		GRI 305: Emissions 2016
Greenhouse Gas Emissions	EM-MM-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and analysis	n/a	-	We are analyzing the strategy for the management of Scope 1 emissions.	GRI 305: Emissions 2016
Air Quality	EM-MM-120a.1	Air emissions of the following pollutants: (1) CO, (2) NOx (excluding N2O), (3) SOx, (4) particulate matter (PM10), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs)	Quantitative	Metric tons (t)	52	We estimate our emissions of inorganic compounds generated during the combustion of hydrocarbons from our stationary and mobile sources (NOx and SO2).	GRI 305: Emissions 2016
Energy Management	EM-MM-130a.1	(1) Total energy consumed, (2) percentage grid electricity and (3) percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	48		GRI 302: Energy 2016
Water Management	EM-MM-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic metres (m³), Percentage (%)	53		GRI 303: Water and Effluents 2018

		TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	PAGE	COMMENT	GRI CONTENT
		Water Management	EM-MM-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	Quantitative	Number	54		GRI 303: Water and Effluents 2018
		Waste and Hazardous Materials Management	EM-MM-150a.4	Total weight of non-mineral waste generated	Quantitative	Metric tons (t)	58		GRI 306: Waste 2020
		Waste and Hazardous Materials Management	EM-MM-150a.5	Total weight of tailings produced	Quantitative	Metric tons (t)	59		GRI 306: Waste 2020
		Waste and Hazardous Materials Management	EM-MM-150a.6	Total weight of waste rock generated	Quantitative	Metric tons (t)	-	Not applicable. The organization does not generate waste rock in its operations.	GRI 306: Waste 2020
		Waste and Hazardous Materials Management	EM-MM-150a.7	Total weight of hazardous waste generated	Quantitative	Metric tons (t)	58		GRI 306: Waste 2020
		Waste and Hazardous Materials Management	EM-MM-150a.8	Total weight of hazardous waste recycled	Quantitative	Metric tons (t)	-	We do not recycle hazardous waste.	GRI 306: Waste 2020
		Waste and Hazardous Materials Management	EM-MM-150a.9	Number of significant incidents associated with hazardous materials and waste management	Quantitative	Number	59		GRI 306: Waste 2020
		Waste and Hazardous Materials Management	EM-MM-150a.10	Description of waste and hazardous materials management policies and procedures for active and inactive operations	Discussion and Analysis	n/a	59		GRI 306: Waste 2020
		Biodiversity Impacts	EM-MM-160a.1	Description of environmental management policies and practices for active sites	Discussion and Analysis	n/a	57		GRI 101: Biodiversity 2024
		Biodiversity Impacts	EM-MM-160a.2	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation	Quantitative	Percentage (%)	-	Not applicable. The organization has no ore extraction operations and does not generate acid drainage.	GRI 101: Biodiversity 2024

		TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	PAGE	COMMENT	GRI CONTENT
		Biodiversity Impacts	EM-MM-160a.3	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Quantitative	Percentage (%)	-	Not applicable. The organization has no reserves or operations in conservation status sites or endangered species areas.	GRI 101: Biodiversity 2024
		Security, Human Rights & Rights of Indigenous Peoples	EM-MM-210a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	Quantitative	Percentage (%)	32	Not applicable. The organization has no reserves or operations in or near conflict zones.	14.11 Rights of Indigenous Peoples 14.25 Conflict-affected and high-risk areas
		Security, Human Rights & Rights of Indigenous Peoples	EM-MM-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Quantitative	Percentage (%)	32	Not applicable. The organization has no reserves or operations in or near probable indigenous territories.	14.11 Rights of Indigenous Peoples 14.25 Conflict-affected and high-risk areas
		Security, Human Rights & Rights of Indigenous Peoples	EM-MM-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	Discussion and Analysis	n/a	32	In accordance with our Human Rights Policy, we do not operate causing vulnerability to the rights of indigenous peoples. Nor do we operate in conflict zones or high-risk areas according to the OECD.	14.11 Rights of Indigeous Peoples 14.25 Conflict-affected and high-risk areas
		Community Relations	EM-MM-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Discussion and Analysis	n/a	68	Degree of compliance with the standard: NA 4: Partially compliant NA 5: Partially compliant NA 8: Partially compliant	GRI 413: Local Communities 2016
		Community Relations	EM-MM-210b.2	(1) Number and (2) duration of nontechnical delays	Quantitative	Number, Days	68		GRI 413: Local Communities 2016
		Labour Practices	EM-MM-310a.1	Percentage of active workforce employed under collective bargaining agreements, broken down by U.S. and foreign employees.	Quantitative	Percentage (%)	-		GRI 2-30 Collective bargaining agreements
		Labour Practices	EM-MM-310a.2	(1) Number and (2) duration of strikes and lockouts	Quantitative	Number, Days	64		GRI 401: Employment 2016

TOPIC	CODE	METRIC	CATEGORY	UNIT OF MEASURE	PAGE	COMMENT	GRI CONTENT
Workforce Health and Safety	EM-MM-320a.1	(1) All-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) direct employees and (b) contract employees	Quantitative	Rate	46		GRI 403: Occupational Health and Safety 2018
Business Ethics and Transparency	EM-MM-510a.1	Description of the management system for prevention of corruption and bribery throughout the value chain	Discussion and Analysis	n/a	26		GRI 205: Anti-corruption 2016
Business Ethics and Transparency	EM-MM-510a.2	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Quantitative	Metric tons (t) saleable	26		GRI 205: Anti-corruption 2016
Tailings Storage Facilities Management	EM-MM-540a.1	Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current amount of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11) mitigation measures, (12) site-specific EPRP	Quantitative	Various	61		GRI 14.6 Tailings
Tailings Storage Facilities Management	EM-MM-540a.2	Summary of tailings management systems and governance structure used to monitor and maintain the stability of tailings storage facilities	Discussion and analysis	n/a	77		GRI 14.6 Tailings
Tailings Storage Facilities Management	EM-MM-540a.3	Approach to development of Emergency Preparedness and Response Plans (EPRs) for tailings storage facilities	Discussion and analysis	n/a	77		GRI 14.6 Tailings

