

# 2022 GRI CONTENT INDEX

GRI Standard	Disclosures	Description	SASB Index	Sustainability Report Page and/or URL	Comments
GRI 1: Foundation 2021	Requirement 1, 2, 3	Lundin Mining has reported the information cited in this GRI content index for the period January 1, 2022 to December 31, 2022 with reference to the GRI Standards			
GRI 2: General Disclosures 2021	<b>ORGANIZATION &amp; REPORTING PRACTICES</b>				
	2-1	Organizational details		i, ii, 4 <a href="#">AIF, Financial Statements, MIC</a>	
	2-2	Entities included in the organization's sustainability reporting		i	
	2-3	Reporting period, frequency and contact point		i	
	2-4	Restatement of Information			No restatements in 2022
	2-5	External assurance		li <a href="#">Independent Assurance Statement</a>	
	<b>ACTIVITIES &amp; WORKERS</b>				
	2-6	Activities, value chain, and other business relationships		4-5, 54, 91-94 <a href="#">AIF, Financial Statements MIC 62-63</a>	
	2-7	Employees		71, 74 <a href="#">Interactive ESG Data Tool</a>	
	2-8	Workers who are not employees		71 <a href="#">Interactive ESG Data Tool</a>	
	<b>GOVERNANCE</b>				
	2-9	Governance structure and composition		9, 28, 77, 79-80, 82 <a href="#">MIC 6.44</a>	
	2-10	Nomination and selection of the highest governance body.		9, 77, 79, 82 <a href="#">MIC 25, 33-34, 38, 45-46</a>	
	2-12	Role of the highest governance body in overseeing the management of impacts.		7, 9, 28, 65, 77, 82, 84, 93 <a href="#">AIF MIC 34</a>	
	2-13	Delegation of responsibility for managing impacts.		6, 9, 65, 82 <a href="#">AIF</a>	
	2-14	Role of the highest governance body in sustainability reporting.		i (Sustainability reporting Framework and Cycle), 9 <a href="#">MIC 49</a>	
	2-15	Conflicts of interest.		80, 83 <a href="#">Code of Conduct MIC 50</a>	
	2-16	Communication of critical concerns		46, 79, 81-83 <a href="#">MIC 33</a>	
	2-17	Collective knowledge of the highest governance body		81-82	
	2-18	Evaluation of the performance of the highest governance body		79-80 <a href="#">MIC 37, 54</a>	
	2-19	Remuneration policies		9, 79 <a href="#">MIC 16-17, 54, 63, 67-68</a>	
	2-20	Process to determine remuneration.		<a href="#">MIC 16</a>	
	2-21			Omission	Information unavailable/incomplete. Refinement of HR data
	<b>STRATEGIES, POLICIES &amp; PRACTICES</b>				
	2-22	Statement on sustainable development strategy		2-3, 8-9 <a href="#">AIF MIC 4-5</a>	
	2-23	Policy commitments		i, 6-7, 10, 55, 63, 71, 77, 79-80, 83-84, 93 <a href="#">Code of Conduct, Human Rights Policy AIF 21 MIC 4-5</a>	
	2-24	Embedding policy commitments		i, 7, 71 <a href="#">AIF</a>	
	2-25	Processes to remediate negative impacts		7, 36, 46, 49 <a href="#">AIF</a>	
2-26	Mechanisms for seeking advice and raising concerns	EM-MM-510a.1.	62, 77, 80-82 <a href="#">Whistleblower Policy</a>		
2-27	Compliance with laws and regulations		41-42 <a href="#">AIF</a>		
2-28	Membership associations		11 <a href="#">Memberships and Associations</a>		
<b>STAKEHOLDER ENGAGEMENT</b>					

GRI Standard	Disclosures	Description	SASB Index	Sustainability Report Page and/or URL	Comments
	2-29	Approach to stakeholder engagement		11, 48, 55-56, 71 <a href="#">Simply Stakeholders™</a>	
	2-30	Collective bargaining agreements	EM-MM-310a.1.	71, 73	
<b>MATERIAL TOPICS</b>					
GRI 3: Material Topics 2021	3-1	Process to determine material topics		10-11	
	3-2	List of material topics		10-11, 14, 44, 60, 77	
<b>ENVIRONMENTAL TOPICS</b>					
<b>ENERGY</b>					
GRI 3: Material Topics 2021	3-3	Management of material topics		27-29, 30-33, 93	
GRI 302: Energy 2016	302-1✓	Energy consumption within the organization	EM-MM-130a.1.	27-29, 31 Appendix A <a href="#">Independent Assurance Statement</a> <a href="#">Interactive ESG Data Tool</a>	
	302-2	Energy consumption outside of the organization		29, 32, 93 - 94 <a href="#">Interactive ESG Data Tool</a>	
	302-3	Energy intensity		31-32 <a href="#">Interactive ESG Data Tool</a>	
	302-4	Reduction of energy consumption		27, 30	
<b>WATER STEWARDSHIP</b>					
GRI 3: Material Topics 2021	3-3	Management of material topics		20-22, 25-26, 39	
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource		20-25 <a href="#">AIF</a>	
	303-2	Management of water discharge-related impacts		20-26	
	303-3✓	Water withdrawal	EM-MM-140a.1.	21-23, 25 <a href="#">Interactive ESG Data Tool</a>	
	303-4✓	Water discharge	EM-MM-140a.2.	22, 24 <a href="#">Interactive ESG Data Tool</a>	
	303-5	Water consumption		21-22 <a href="#">Interactive ESG Data Tool</a>	
<b>BIODIVERSITY</b>					
GRI 3: Material Topics 2021	3-3	Management of material topics		38-40	
GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	EM-MM-160a.3.	38-39	
	304-2	Significant impacts of activities, products, and services on biodiversity		38-39	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations		40	
Mining and Metals Sector Disclosures 2013	MM1	Amount of land (owned or leased and managed for production activities or extractive use) disturbed or rehabilitated		40	
	MM2	The number and percentage of total sites identified as requiring biodiversity management plans according to stated criteria and the number (percentage) of those sites with plans in place		38	
<b>GREENHOUSE GAS EMISSIONS</b>					
GRI 3: Material Topics 2021	3-3	Management of material topics		9, 12, 27-28	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions		27-28, 32 Appendix A	
	305-2✓	Energy indirect (Scope 2) GHG emissions		32	
	305-3	Other indirect (Scope 3) GHG emissions		32-33	
	305-4	GHG emissions intensity		32	
	305-5	Reduction of GHG emissions		27, 30	
<b>AIR QUALITY</b>					
GRI 3: Material Topics 2021	3-3	Management of material topics		35-37	
GRI 305: Emissions 2016	305-7	Nitrogen oxides (NO <sub>x</sub> ), sulfur oxides (SO <sub>x</sub> ) and other significant air emissions		35-36	
<b>TAILINGS AND WASTE ROCK MANAGEMENT</b>					
GRI 3: Material Topics 2021	3-3	Management of material topics		9, 12, 14, 16-17 <a href="#">Tailings Management Information Sheet</a>	
Mining and Metals Sector Disclosures 2013	MM3	Total amounts of overburden, rock, tailings and sludges and their associated risks	EM-MM-150a.1. EM-MM-160a.2.	17-18	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts		16-18	
	306-2	Management of significant waste-related impacts		14, 16-18	
	306-3	Waste generation and significant waste-related impacts		16-18	
	306-4	Waste diverted from disposal		17-18	
	306-5	Waste directed to disposal		18	
<b>RECLAMATION AND CLOSURE</b>					

GRI Standard	Disclosures	Description	SASB Index	Sustainability Report Page and/or URL	Comments
GRI 3: Material Topics 2021	3-3	Management of material topics		86-87	
Mining and Metals Sector Disclosures 2013	MM10	Number and percentage of operations with closure plans		86	
<b>MATERIALS AND PRODUCT STEWARDSHIP</b>					
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling		93	
	417-2	Incidents of non-compliance concerning product and service information and labeling		No concentrate transport related non-compliances were reported at Lundin Mining's operations.	
	417-3	Incidents of non-compliance concerning marketing communications		No concentrate transport related non-compliances were reported at Lundin Mining's operations.	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		96	
<b>SOCIAL TOPICS</b>					
<b>EMPLOYMENT</b>					
GRI 401: Employment 2016	401-1	New employee hires and employee turnover		71 Appendix B	
<b>LABOR</b>					
GRI 402: Labor / Management Relations 2016	402-1	Minimum notice periods regarding operational changes		71 Appendix B	
<b>WORKPLACE HEALTH AND SAFETY</b>					
GRI 3: Material Topics 2021	3-3	Management of material topics		7, 9, 12, 62-65, 67-69	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system		63	
	403-2	Hazard identification, risk assessment, and incident investigation		7, 63-65	
	403-3	Occupational health services		67	
	403-4	Worker participation, consultation, and communication on occupational health and safety		12, 64-66	
	403-5	Worker training on occupational health and safety		64-66, 68	
	403-6	Promotion of worker health		67	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		14, 93	
	403-8	Workers covered by an occupational health and safety management system		6-7, 63	
	403-9✓	Work-related injuries	EM-MM-320a.1.	64-66 Appendix B	
	403-10	Work-related ill health		67	
<b>TRAINING AND EDUCATION</b>					
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee		73	
	404-2	Programs for upgrading employee skills and transition assistance programs		72	
	404-3	Percentage of employees receiving regular performance and career development reviews		71	
<b>DIVERSITY AND EQUAL OPPORTUNITY</b>					
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees		70, 82 <a href="#">Diversity and Inclusion Policy</a>	
<b>NON-DISCRIMINATION</b>					
GRI 406: Non-Discrimination 2016	406-1	Incidents of discrimination and corrective actions taken		71	
<b>CHILD LABOR</b>					
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor		71	
<b>FORCED OR COMPULSORY LABOR</b>					
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		71	
<b>SECURITY PRACTICES</b>					
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures		84	
<b>RIGHTS OF INDIGENOUS PEOPLES</b>					
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples		48	
Mining and Metals Sector Disclosures 2013	MM5	Total number of operations taking place in or adjacent to Indigenous Peoples' territories and number and percentage of operations or sites where there are formal agreements with Indigenous Peoples' communities	EM-MM-210a.2.EM-MM-210a.3.	46	
	MM6	Number and description of significant disputes relating to land use, customary rights of local communities and Indigenous Peoples	EM-MM-210b.1.	48	
	MM7	The extent to which grievance mechanisms were used to resolve disputes relating to land use, customary rights of local communities and Indigenous Peoples and the outcomes		48	
<b>HUMAN RIGHTS</b>					
GRI 412: Human Rights Assessment 2016	412-1	Operations that have been subject to human rights reviews or impact assessments		78, 84-85	
	412-2	Employee training on human rights policies or procedures		84-85	

Mining and Metals Sector Disclosures 2013	MM10	Number and percentage of operations with closure plans		86	
<b>LOCAL COMMUNITIES</b>					
GRI 3: Material Topics 2021	3-3	Management of material topics		9, 12, 46-53, 55-58	
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments and development programs		44-45, 49-53, 56-57, 72, 75 <a href="#">Pathways to Education</a>	
	413-2	Operations with significant actual and potential negative impacts on local communities		49, 56	
<b>ECONOMIC TOPICS</b>					
<b>ECONOMIC PERFORMANCE</b>					
GRI 3: Material Topics 2021	3-3	Management of material topics		9, 12, 54, 91	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed		51-53, 91-92 Appendix B <a href="#">Lundin Foundation</a>	
	201-2	Financial implications and other risks and opportunities due to climate change		28-29	
<b>INDIRECT ECONOMIC IMPACTS</b>					
GRI 3: Material Topics 2021	3-3	Management of material topics		46, 50, 53-54, 91	
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported		50, 54	
	203-2	Significant indirect economic impacts		50, 56, 91	
<b>LOCAL ECONOMIC DEVELOPMENT</b>					
GRI 3: Material Topics 2021	3-3	Management of material topics		5, 9, 12, 46-49	
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage		73	
	202-2	Proportion of senior management hired from the local community		50, 73	reported partially
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers		50, 54	
<b>BUSINESS INTEGRITY AND TRANSPARENCY</b>					
GRI 3: Material Topics 2021	3-3	Management of material topics		6-7, 9, 12, 79-83, 93	
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	EM-MM-510a.1.	80 <a href="#">AIF Code of Conduct</a>	
	205-2	Communication and training about anti-corruption policies and procedures		71, 80 <a href="#">AIF, Code of Conduct</a>	
	205-3	Confirmed incidents of corruption and actions taken		82	
GRI 207: Tax 2019	207-1	Approach to tax		81 Appendix B	
	207-2	Tax governance, control, and risk management		80-81 Appendix B	
	207-3	Stakeholder engagement and management or concerns related		11, 81-82	
	207-4	Country by country reporting		82 Appendix B	
<p>All disclosures for reporting in accordance with the 'Core' option are reported, with no omissions.</p> <p>Additional disclosures beyond the criteria for Core are reported to provide a more detailed and comprehensive report. These additional disclosures may be reported in full or used to guide relevant content.</p> <p>The Mining and Metals Sector (MM) Disclosures have been retired by GRI. While a new GRI Sector Standard is awaited, these are included as additional disclosures and may be reported in full or used to guide relevant content.</p> <p>*While the relevant SASB reference is identified, it is not intended to imply that the content of this report fully complies with the SASB definitions and methodologies described in Metals &amp; Mining Sustainability Accounting</p>					