

## **GRI CONTENT INDEX**

2024



## Statement of use

The 2024 Australian Strategic Materials Ltd (ASM) Annual Report, website content and other publicly available reports have been collated with reference to the Global Reporting Initiative (GRI) Standards. This GRI Content Index provides the locations of relevant information mapped to the required disclosure.

GRI 1 used: GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	Mining Sector 2024 Standard (GRI 14) <sup>1</sup>	LOCATION 2024
GRI 2: General Disclosures 2021	2-1 Organizational details		ASM Annual Report 2024: Company Information (Page 2)  ASM Annual Report 2024: Message from the Chair (Page 6-7)
			ASM Webpage: About ASM https://asm-au.com/about-asm-home/
	2-2 Entities included in the organization's sustainability reporting		ASM Annual Report 2024: Notes to the consolidated financial statements (Page 83 - 117)
	2-3 Reporting period, frequency and contact point		ASM Annual Report 2024: Company Information (Page 2)  ASM Annual Report 2024: Message from the Chair (Page 6-7)
	2-4 Restatements of information		ASM Annual Report 2024: Disclaimer (Page 2)
	2-5 External assurance		ASM have not engaged an external assurer for sustainability information at this time
	2-6 Activities, value chain and other business relationships		ASM Annual Report 2024: Our Strategy (Page 12-13)  ASM Annual Report 2024: Message from the Chair (Page 6-7)
			ASM Annual Report 2024: Chief Executive Statement (Page 8-10)  ASM Annual Report 2024: Social (Page 42-46)
	2-7 Employees		ASM Annual Report 2024: Social, People and Culture (Page 42)
	2-8 Workers who are not employees		N/A - ASM have not reported on data associated with workers who are not employees (i.e., those who perform work for the organization but are not in an employment relationship with the organization).
	2-9 Governance structure and composition		ASM Corporate Governance Statement 2024 https://asm-au.com/wp-content/uploads/2024/09/ASM-Corporate- Governance-Statement-2024.pdf
			ASM Webpage: Management Team <a href="https://asm-au.com/about-asm-home/management/">https://asm-au.com/about-asm-home/management/</a>

<sup>&</sup>lt;sup>1</sup> Mapping of 2024 disclosures against the Mining Sector 2024 Standard (GRI 14)



	10 Nomination and selection of e highest governance body	ASM Corporate Governance Statement 2024 https://asm-au.com/wp-content/uploads/2024/09/ASM-Corporate-Governance-Statement-2024.pdf  ASM Nomination Committee Charter 2020 https://asm-au.com/wp-content/uploads/2020/08/3a-2020-Nomination-Committee-Charter.pdf  ASM Induction Program 2020 https://asm-au.com/wp-content/uploads/2020/08/3d-2020-Induction-program.pdf  ASM Policy on Assessing the Independence of Directors 2020 https://asm-au.com/wp-content/uploads/2020/08/1b-2020-Policy-on-assessing-the-independence-of-directors.pdf
	11 Chair of the highest vernance body	ASM Corporate Governance Statement 2024 https://asm-au.com/wp-content/uploads/2024/09/ASM-Corporate- Governance-Statement-2024.pdf
gov	12 Role of the highest vernance body in overseeing e management of impacts	ASM Board Charter 2020 https://asm-au.com/wp-content/uploads/2020/08/1a-2020-Board-Charter.pdf  ASM Corporate Governance Statement 2024 https://asm-au.com/wp-content/uploads/2024/09/ASM-Corporate-Governance-Statement-2024.pdf
	13 Delegation of responsibility r managing impacts	ASM Board Charter 2020 https://asm-au.com/wp-content/uploads/2020/08/1a-2020-Board-Charter.pdf
gov	14 Role of the highest vernance body in sustainability porting	ASM Corporate Governance Statement 2024 https://asm-au.com/wp-content/uploads/2024/09/ASM-Corporate- Governance-Statement-2024.pdf
2-1	15 Conflicts of interest	ASM Corporate Governance Statement 2024 https://asm-au.com/wp-content/uploads/2024/09/ASM-Corporate- Governance-Statement-2024.pdf
	16 Communication of critical ncerns	ASM Speak Up Standard 2022 https://asm-au.com/wp-content/uploads/2023/03/Speak-Up-Standard 20220408.pdf  ASM Speak Up Policy 2022 https://asm-au.com/wp-content/uploads/2023/03/Speak-Up-Policy 20220324.pdf  ASM Webpage: Registering Concerns https://asm-au.com/dubbo-project/environmental-reports-management-plans/complaints-register/
	17 Collective knowledge of the ghest governance body	ASM Nomination Committee Charter https://asm-au.com/wp-content/uploads/2020/08/3a-2020-Nomination- Committee-Charter.pdf
per	18 Evaluation of the rformance of the highest vernance body	ASM Process for Performance Evaluations 2020 https://asm-au.com/wp- content/uploads/2020/08/Process for Performance Evaluations.pdf
2-1	19 Remuneration policies	ASM Remuneration Committee Charter 2020 https://asm-au.com/wp-content/uploads/2020/08/4a-2020-Remuneration-Committee-Charter.pdf
	20 Process to determine muneration	ASM Remuneration Committee Charter 2020 https://asm-au.com/wp-content/uploads/2020/08/4a-2020-Remuneration-Committee-Charter.pdf
2-2 rat	21 Annual total compensation tio	N/A - No details or data were publicly disclosed for review as required by the disclosure.



2-22 Statement on sustainable development strategy	ASM Annual Report 2024: Message from the Chair (Page 7)  ASM Annual Report 2024: Chief Executive Statement (Page 10)
2-23 Policy commitments	ASM Annual Report 2024: Sustainability (Page 30)
2 23 Folicy communicates	ASM Human Rights Policy 2022  https://asm-au.com/wp-content/uploads/2024/08/202402 Human-Rights-Policy-ASM.pdf
	ASM Anti Bribery and Corruption Policy 2022 https://asm-au.com/wp-content/uploads/2023/03/Anti-Bribery-Corruption-Policy 20220324-1.pdf
	ASM Anti Bribery and Corruption Standard 2023 https://asm-au.com/wp-content/uploads/2023/08/230413-Anti-Bribery- Corruption-Standard-FINAL.pdf
	ASM Modern Slavery Policy 2022 https://asm-au.com/wp-content/uploads/2023/03/Modern-Slavery- Policy 20220324.pdf
	ASM Safety, Health and Sustainability Policy 2022 https://asm-au.com/wp-content/uploads/2023/03/Safety-Health- Sustainability-Policy 20220324.pdf
	ASM Taxation Policy 2022 https://asm-au.com/wp-content/uploads/2023/03/Taxation- Policy 20220324.pdf
2-24 Embedding policy commitments	ASM Annual Report 2024: Sustainability (Page 30)
	ASM Our Approach to Biodiversity 2023 https://asm-au.com/wp-content/uploads/2023/03/ASM Our-Approach-to- Biodiversity 15092022.pdf
	ASM Our Approach to Climate Change 2023 <a href="https://asm-au.com/wp-content/uploads/2023/03/ASM">https://asm-au.com/wp-content/uploads/2023/03/ASM</a> Our-Approach-to-Climate-Change 15092022.pdf
	ASM Our Approach to Community & Social Responsibility 2023  https://asm-au.com/wp-content/uploads/2023/03/ASM Our-Approach-to- Community-Social-Responsibility 15092022.pdf
	ASM Our Approach to People & Culture 2023  https://asm-au.com/wp-content/uploads/2023/03/ASM_Our-Approach-to- People-Culture 15092022.pdf
	ASM Our Approach to Safety, Health & Wellbeing 2023 <a href="https://asm-au.com/wp-content/uploads/2023/03/ASM_Our-Approach-to-Health-Safety-Wellbeing_15092022.pdf">https://asm-au.com/wp-content/uploads/2023/03/ASM_Our-Approach-to-Health-Safety-Wellbeing_15092022.pdf</a>
	ASM Our Approach to Water 2023 https://asm-au.com/wp-content/uploads/2023/03/ASM Our-Approach-to- Water 15092022.pdf



2-25 Processes to remediate negative impacts	ASM Annual Report 2024: Risk (Page 48-57)
negative impacts	ASM Code of Conduct 2020 <a href="https://asm-au.com/wp-content/uploads/2020/08/7c-2020-Code-of-Conduct.pdf">https://asm-au.com/wp-content/uploads/2020/08/7c-2020-Code-of-Conduct.pdf</a>
	ASM Risk Management Policy 2022 https://asm-au.com/wp-content/uploads/2023/03/Risk-Management-Policy 20220324.pdf
	ASM Health, Safety and Sustainability Policy 2022  https://asm-au.com/wp-content/uploads/2023/03/Safety-Health- Sustainability-Policy 20220324.pdf
	ASM Speak Up Policy 2022 https://asm-au.com/wp-content/uploads/2023/03/Speak-Up-Policy_20220324.pdf
	ASM Speak Up Standard 2022 https://asm-au.com/wp-content/uploads/2023/03/Speak-Up- Standard 20220408.pdf
	AASM Our Approach to Biodiversity 2023 https://asm-au.com/wp-content/uploads/2023/03/ASM Our-Approach-to Biodiversity 15092022.pdf
	ASM Our Approach to Climate Change 2023 https://asm-au.com/wp-content/uploads/2023/03/ASM Our-Approach-to-Climate-Change 15092022.pdf
	ASM Our Approach to Community & Social Responsibility 2023 https://asm-au.com/wp-content/uploads/2023/03/ASM Our-Approach-to Community-Social-Responsibility 15092022.pdf
	ASM Our Approach to People & Culture 2023 https://asm-au.com/wp-content/uploads/2023/03/ASM Our-Approach-to-People-Culture 15092022.pdf
	ASM Our Approach to Safety, Health & Wellbeing 2023 <a href="https://asm-au.com/wp-content/uploads/2023/03/ASM">https://asm-au.com/wp-content/uploads/2023/03/ASM</a> Our-Approach-to-Health-Safety-Wellbeing 15092022.pdf
	ASM Our Approach to Water 2023 https://asm-au.com/wp-content/uploads/2023/03/ASM Our-Approach-to- Water 15092022.pdf
	ASM Webpage: Registering Concerns <a href="https://asm-au.com/dubbo-project/environmental-reports-management-plans/complaints-register/">https://asm-au.com/dubbo-project/environmental-reports-management-plans/complaints-register/</a>
2-26 Mechanisms for seeking advice and raising concerns	ASM Speak Up Policy 2022 https://asm-au.com/wp-content/uploads/2023/03/Speak-Up-Policy 20220324.pdf
	ASM Speak Up Standard 2022 https://asm-au.com/wp-content/uploads/2023/03/Speak-Up- Standard 20220408.pdf
	ASM Webpage: Registering Concerns <a href="https://asm-au.com/dubbo-project/environmental-reports-management-plans/complaints-register/">https://asm-au.com/dubbo-project/environmental-reports-management-plans/complaints-register/</a>
	ASM Webpage: Resources for the community <a href="https://asm-au.com/community-resources/">https://asm-au.com/community-resources/</a>
2-27 Compliance with laws and regulations	ASM Code of Conduct 2020: Section 4 Compliance with laws (Page 2)



	2-28 Membership associations		ASM Annual Report 2024: Social (Page 46)
			ASM Webpage: Sustainability, our memberships <a href="https://asm-au.com/sustainability/">https://asm-au.com/sustainability/</a>
	2-29 Approach to stakeholder		ASM Corporate Governance Statement 2024
	engagement		ASM Shareholder Communication and Investor Relations Policy 2020
			ASM Safety, Health and Sustainability Policy 2022 (Page 2)
			ASM Speak Up Policy 2022
			ASM Speak Up Standard 2022
			ASM Our Approach to Community and Social Responsibility
			ASM Webpage: Registering Concerns
			ASM Webpage: Resources for the community
	2-30 Collective bargaining agreements		N/A - No collective bargaining agreements in place at this time
GRI 3: Material Topics 2021	3-1 Process to determine material topics	14.1.1	ASM Annual Report 2024: Risk (p.47-57)
100000	3-2 List of material topics		Based on the current state and contents of ASM's public disclosures, the relevant material topics include:
			GRI 204: Procurement Practices 2016
			GRI 205: Anti-corruption 2016
			GRI 207: Tax 2019
			GRI 302: Energy 2016
			GRI 303: Water and Effluents 2018
			GRI 304: Biodiversity 2016
			GRI 305: Emissions 2016
			GRI 306: Waste 2020
			GRI 308: Supplier Environmental Assessment 2016
			GRI 401: Employment 2016
			GRI 403: Occupational Health and Safety 2018
			GRI 405: Diversity and Equal Opportunity 2016
			GRI 408: Child Labor 2016
			GRI 409: Forced or Compulsory Labor 2016
			GRI 411: Rights of Indigenous Peoples 2016
			GRI 413: Local Communities 2016
			GRI 414: Supplier Social Assessment 2016



GRI 201: Economic	3-3 Management of material	14.9.1	ASM Annual Report 2024: Our Values (Page 13)
Performance 2016	topics		ASM Annual Report 2024: Environment: Dubbo Project (Page 32-33)
			ASM Annual Report 2024: Environment: Korean Metals Plant (Page 34)
			ASM Annual Report 2024: Risk (Page 48-57)
			R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Executive Summary (Page ix - x) https://asm-au.com/dubbo-project/environmental-reports-management- plans/environmental-impact-assessment/
			R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6 Assessment of Impacts
			R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 4 Assessment and Management of Key Environmental Issues
			ASM Code of Conduct 2020
			ASM Risk Management Policy 2022
			ASM Safety, Health and Sustainability Policy 2022
			ASM Speak Up Policy 2022
			ASM Speak Up Standard 2022
			ASM Our Approach to Biodiversity 2023
			ASM Our Approach to Climate Change 2023
			ASM Our Approach to Community & Social Responsibility 2022
			ASM Our Approach to People & Culture 2022
			ASM Our Approach to Safety, Health & Wellbeing 2022
			ASM Our Approach to Water 2022
			ASM Webpage: Registering Concerns
	201-1 Direct economic value	14.9.2	ASM Annual Report 2024: Consolidated Financial Statements (Page 78)
	generated and distributed 201-2 Financial implications and	14.2.2	ASM Annual Report 2024: Climate Change (Page 35-40)
	other risks and opportunities due to climate change		R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 4 Assessment and Management of Key Environmental Issues
			ASM Safety, Health and Sustainability Policy 2022
			ASM Our Approach to Biodiversity 2023
			ASM Our Approach to Climate Change 2023
			ASM Our Approach to Water 2023
	201-3 Defined benefit plan obligations and other retirement plans		N/A - No details or data were publicly disclosed for review as required by the disclosure.
	201-4 Financial assistance received from government	14.23.3	ASM Annual Report 2024: Consolidated Financial Statements (Page 78)  ASM Annual Report 2024 (p.4, 7, 15-16)



GRI 203: Indirect	3-3 Management of material		ASM Annual Report 2024: Our Values (Page 13)
Economic Impacts	topics		
2016			ASM Annual Report 2024: Environment: Dubbo Project (Page 32-33)
			ASM Annual Report 2024: Environment: Korean Metals Plant (Page 34)
			ASM Annual Report 2024: Social (Page 42-44)
			ASM Our Approach to Community and Social Responsibility 2023
			ASM Annual Review & Annual Rehabilitation Report (2019 - 2024)
			R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Executive Summary (Page ix - x)
			R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6 Assessment of Impacts
			R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Executive Summary, Proposal Objectives (Page ES-2)
			R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 4 Assessment and Management of Key Environmental Issues
	203-1 Infrastructure investments and services supported		R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Executive Summary (Page ix - x)
			R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6 Assessment of Impacts
	203-2 Significant indirect		ASM Annual Report 2024: (p.32, 54)
GRI 204:	economic impacts  3-3 Management of material		ASM Annual Report 2024: (p.51-56)
Procurement	topics		
Practices 2016	204-1 Proportion of spending on local suppliers		N/A - No details or data were publicly disclosed for review as required by the disclosure.
GRI 205: Anti-	3-3 Management of material	14.22.1	ASM Annual Report 2024: Risk (Page 48-57)
corruption 2016	topics		ASM Anti Bribery and Corruption Policy 2022
			ASM Anti Bribery and Corruption Standard 2023
			ASM Corporate Governance Statement 2024
	205-1 Operations assessed for risks related to corruption	14.22.2	N/A - No details or data were publicly disclosed for review as required by the disclosure.
	205-2 Communication and training about anti-corruption policies and procedures	14.22.3	ASM Annual Report 2024: Memberships and Participation (Page 46)
	205-3 Confirmed incidents of corruption and actions taken	14.22.4	N/A - No details or data were publicly disclosed for review as required by the disclosure.
GRI 207: Tax 2019	3-3 Management of material		ASM Taxation Policy 2022
	topics 207-1 Approach to tax	14.23.4	ASM Taxation Policy 2022
			ASM Audit Committee Charter 2023
	207-2 Tax governance, control, and risk management	14.23.5	ASM Annual Report 2024: Notes to the consolidated financial statements (Page 83)
			ASM Annual Report 2024: Independent auditor's report (Page 120)
			ASM Taxation Policy 2022
			ASM Audit Committee Charter 2023 (Page 3)
			ASM Speak Up Standard 2022
			ASM Speak Up Policy 2022



	207-3 Stakeholder engagement and management of concerns related to tax	14.23.6	ASM Taxation Policy 2022
	207-4 Country-by-country reporting	14.23.7	ASM Annual Report 2024: Notes to the consolidated financial statements (Page 83)
GRI 302: Energy 2016	3-3 Management of material topics		ASM Annual Report 2024: Sustainability, Environment - Greenhouse Gas Emissions (Page 48)
			ASM Our Approach to Climate Change: Greenhouse gas emission reduction and offsets (Page 3)
	302-4 Reduction of energy consumption		ASM Annual Report 2024: Energy and Emissions (p.36 - 40)
	302-5 Reductions in energy requirements of products and services		ASM Annual Report 2024: Energy and Emissions (p.36 - 40)
GRI 303: Water and Effluents 2018	3-3 Management of material	14.7.1	ASM Annual Report 2024: Dubbo Project (Page 20 - 25)
Effluents 2018	topics		ASM Annual Report 2024: (14-15; 32-34)
			ASM Safety, Health and Sustainability Policy 2022 (Page 1)
			ASM Our Approach to Water 2023
			R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Executive Summary (Page ix - x)
			R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6 Assessment of Impacts
			R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Executive Summary, Consultation and Issue Identification (Page ES-14)
			R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 4 Assessment and Management of Key Environmental Issues
			Australian Zirconia Ltd Environmental Management Strategy - Dubbo Zirconia Project 2016
			Australian Zirconia Ltd Water Management Plan - Dubbo Zirconia Project 2016
			ASM Annual Review & Annual Rehabilitation Report (2019 - 2024)



303-1 Interaction a shared resour	ons with water as ce 14.7.2	ASM Annual Report 2024: Dubbo Project (Page 20 - 25)  ASM Annual Report 2024: (14-15; 32-34)  ASM Safety, Health and Sustainability Policy 2022 (Page 1)  ASM Our Approach to Water 2023  NSW EPA License Variation (20702)  R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Executive Summary (Page ix - x)  R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 3.6 Modified Water Requirement and Supply  R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6 Assessment of Impacts  R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013-Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04  Australian Zirconia Ltd Environmental Management Strategy - Dubbo Zirconia Project 2016  Australian Zirconia Ltd Water Management Plan - Dubbo Zirconia Project 2016  ASM Annual Review & Annual Rehabilitation Report (2019 - 2024)
303-2 Managen discharge-relate		ASM Annual Report 2024: Dubbo Project (Page 20 - 25)  ASM Annual Report 2024: (14-15; 32-34)  NSW EPA License Variation (20702)  R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Executive Summary (Page ix - x)  R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 3.6 Modified Water Requirement and Supply  R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6 Assessment of Impacts  Australian Zirconia Ltd Environmental Management Strategy - Dubbo Zirconia Project 2016  Australian Zirconia Ltd Water Management Plan - Dubbo Zirconia Project 2016  ASM Annual Review & Annual Rehabilitation Report (2019 - 2024)



	1	
303-3 Water withdrawal	14.7.4	ASM Annual Report 2024: Dubbo Project (Page 20 - 25)
		ASM Annual Report 2024: (14-15; 32-34)
		R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Executive Summary (Page ix - x)
		R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 3.6 Modified Water Requirement and Supply
		R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6 Assessment of Impacts
		Australian Zirconia Ltd Environmental Management Strategy - Dubbo Zirconia Project 2016
		Australian Zirconia Ltd Water Management Plan - Dubbo Zirconia Project 2016
		ASM Annual Review & Annual Rehabilitation Report (2019 - 2024)
303-4 Water discharge	14.7.5	ASM Annual Report 2024: Dubbo Project (Page 20 - 25)
		ASM Annual Report 2024: (14-15; 32-34) R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Executive Summary (Page ix - x)
		R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 3.6 Modified Water Requirement and Supply
		R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6 Assessment of Impacts
		Australian Zirconia Ltd Environmental Management Strategy - Dubbo Zirconia Project 2016
		Australian Zirconia Ltd Water Management Plan - Dubbo Zirconia Project 2016
		ASM Annual Review & Annual Rehabilitation Report (2019 - 2024)
202 5 111 .	4476	
303-5 Water consumption	14.7.6	ASM Annual Report 2024: Dubbo Project (Page 20 - 25)
		ASM Annual Report 2024: (14-15; 32-34)
		R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Executive Summary (Page ix - x)
		R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 3.6 Modified Water Requirement and Supply
		R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6 Assessment of Impacts
		Australian Zirconia Ltd Environmental Management Strategy - Dubbo Zirconia Project 2016
		Australian Zirconia Ltd Water Management Plan - Dubbo Zirconia Project 2016
		ASM Annual Review & Annual Rehabilitation Report (2019 - 2024)



GRI 304: Biodiversity 2016	3-3 Management of material topics	ASM Annual Report 2024: (p.32-33)
biodiversity 2010	topics	ASM Our Approach to Biodiversity 2022
		R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6.6 Biodiversity
		R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 2.17.8 Biodiversity Offset Strategy
		R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 4 Assessment and Management of Key Environmental Issues
		Australian Zirconia Ltd Environmental Management Strategy - Dubbo Zirconia Project 2016
		Australian Zirconia Ltd Biodiversity Management Plan - Dubbo Zirconia Project 2016
		ASM Annual Review & Annual Rehabilitation Report (2019 - 2024)
	304-1 Operational sites owned,	ASM Annual Report 2024: (p.32-33)
	leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6.6 Biodiversity
		R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 4 Assessment and Management of Key Environmental Issues
		Australian Zirconia Ltd Environmental Management Strategy - Dubbo Zirconia Project 2016
		Australian Zirconia Ltd Biodiversity Management Plan - Dubbo Zirconia Project 2016
	304-2 Significant impacts of	ASM Annual Report 2024: (p.32-33)
	activities, products and services on biodiversity	R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6.6 Biodiversity
		R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 2.17.8 Biodiversity Offset Strategy
		R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 4 Assessment and Management of Key Environmental Issues
		Australian Zirconia Ltd Environmental Management Strategy - Dubbo Zirconia Project 2016
		Australian Zirconia Ltd Biodiversity Management Plan - Dubbo Zirconia Project 2016
		ASM Annual Review & Annual Rehabilitation Report (2019 - 2024)
	304-3 Habitats protected or	ASM Annual Report 2024: (p.32-33)
	restored	ASM Annual Review & Annual Rehabilitation Report (2019 - 2024)
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by	Australian Zirconia Ltd Biodiversity Management Plan - Dubbo Zirconia Project 2016 provides details of national conservation list species.
	operations	



	N/A	MM1	ASM Annual Report 2024: (page 32)
			R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6.6 Biodiversity
			R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 2.17.8 Biodiversity Offset Strategy
			Australian Zirconia Ltd Biodiversity Management Plan - Dubbo Zirconia Project 2016
			ASM Annual Review & Annual Rehabilitation Report (2019 - 2024)
	N/A	MM2	Australian Zirconia Ltd Biodiversity Management Plan - Dubbo Zirconia Project 2016
GRI 305: Emissions	3-3 Management of material	14.3.1	ASM Annual Report 2024: Environment (Page 32-40)
2016	topics		ASM Annual Report 2024: Risk (Page 48-57)
			ASM Our Approach to Climate Change: Greenhouse gas emission reduction and offsets (Page 3)
			ASM Safety, Health and Sustainability Policy 2022
	305-1 Direct (Scope 1) GHG emissions	14.1.5	ASM Annual Report 2024: Energy and Emissions (page 36)
	305-2 Energy indirect (Scope 2) GHG emissions	14.1.6	ASM Annual Report 2024: Energy and Emissions (page 36)
	305-5 Reduction of GHG emissions		ASM Annual Report 2024: Energy and Emissions (page 36)
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	14.3.2	N/A - No details or data were publicly disclosed for review as required by the disclosure.
GRI 306: Waste	3-3 Management of material	14.5.1	ASM Annual Report 2024 (page 32-34; 40)
2020	topics		R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6.10 Other Environmental Aspects
			R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 2.11 Waste Management
	306-1 Waste generation and significant waste-related impacts	14.5.2	R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6.10 Other Environmental Aspects
			R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 2.11 Waste Management
	306-2 Management of significant waste-related impacts	14.5.3	ASM Annual Report 2024 (page 32-34; 40) R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6.10 Other Environmental Aspects
			R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 2.9 Residue Management
			R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 2.11 Waste Management



GRI 308: Supplier Environmental Assessment 2016 GRI 401: Employment 2016	N/A  3-3 Management of material topics  3-3 Management of material topics	ММЗ	R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6.10 Other Environmental Aspects  R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 2.9 Residue Management  R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 2.11 Waste Management  ASM Annual Report 2024 (page 44; 51-56)  ASM Annual Report 2024: People and Culture (page 42)  ASM Diversity Policy 2020  ASM Modern Slavery Policy 2022
GRI 403: Occupational Health and Safety 2018	3-3 Management of material topics  403-1 Occupational health and safety management system	14.16.2	ASM Annual Report 2024: Health and Safety  ASM Annual Report 2024: ESG Compliance and Initiatives (page 25)  ASM Safety, Health and Sustainability Policy 2022  ASM Our Approach to Safety, Health and Wellbeing 2023  ASM Annual Report 2024: Health and Safety  ASM Annual Report 2024: ESG Compliance and Initiatives (page 25)  ASM Annual Report 2024: Governance (Page 47)  ASM Our Approach to Safety, Health and Wellbeing (Page 2)
	403-2 Hazard identification, risk assessment, and incident investigation	14.16.3	ASM Annual Report 2024: Risk (Page 48-57)  ASM Annual Report 2024: Health and Safety  ASM Safety, Health and Sustainability Policy 2022  ASM Our Approach to Safety, Health and Wellbeing 2023  ASM Speak Up Standard 2022  ASM Speak Up Policy 2022
	403-4 Worker participation, consultation, and communication on occupational health and safety  403-5 Worker training on occupational health and safety  403-7 Prevention and mitigation	14.16.5	ASM Safety, Health and Sustainability Policy 2022 (Page 1)  ASM Annual Report 2024: Social, Emergency Response Management (Page 43)  ASM Our Approach to Safety, Health and Wellbeing (Page 1-2)  ASM Safety, Health and Sustainability Policy (Page 1)  ASM Safety, Health & Sustainability Policy 2022 (Page 2)
	of occupational health and safety impacts directly linked by business relationships	14.10.0	Asivi salety, fleditii & sustainability Policy 2022 (Page 2)



GRI 405: Diversity and Equal Opportunity 2016	403-8 Workers covered by an occupational health and safety management system  403-9 Work-related injuries  403-10 Work-related ill health  3-3 Management of material topics	14.16.9 14.16.10 14.16.11	ASM Annual Report 2024: ESG Compliance and Initiatives (Page 25)  ASM Annual Report 2024: CEO Statement (Page 10)  ASM Our Approach to Safety, Health and Wellbeing (Page 2)  ASM Annual Report 2024: Health and Safety, Performance (Page 43)  ASM Annual Report 2024: Health and Safety, Performance (Page 43)  ASM Annual Report 2024: Social (Page 42)  ASM Corporate Governance Statement 2024  ASM Our Approach to People and Culture 2023
	405-1 Diversity of governance bodies and employees	14.21.5	ASM Diversity Policy 2020  ASM Annual Report 2024: Social (Page 42)
GRI 406: Non- discrimination 2016	3-3 Management of material topics		ASM Code of Conduct 2020  ASM Our Approach to People and Culture 2023 (Page 1)  ASM Health, Safety and Sustainability Policy 2022 (Page 2)  ASM Diversity Policy 2020  ASM Speak Up Standard 2022  ASM Speak Up Policy 2022
GRI 408: Child Labor 2016	3-3 Management of material topics	14.18.1	ASM Human Rights Policy 2022  ASM Modern Slavery Policy 2022
GRI 409: Forced or Compulsory Labor 2016	3-3 Management of material topics	14.19.1	ASM Human Rights Policy 2022  ASM Modern Slavery Policy 2022
GRI 411: Rights of Indigenous Peoples 2016	3-3 Management of material topics  411-1 Incidents of violations		ASM Annual Report 2024: Social (Page 42)  ASM Annual Report 2024: Community and Social Responsibility (Page 44)  ASM Indigenous Peoples Policy Statement (2024)  ASM Our Approach to Community and Social Responsibility  ASM Human Rights Policy (Page 1)  ASM Safety, Health and Sustainability Policy (Page 2)  R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6.8 Heritage  R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 4.9.8.5 Cultural Heritage Management - General (Page 232)  R. W. Corkery & Co. Pty. Limited Heritage Management Plan - Australian Zirconia Ltd, Dubbo Zirconia Project 2017  ASM Annual Review & Annual Rehabilitation Report (2019 - 2024)  No incidents of violations involving rights of indigenous peoples have been
	involving rights of indigenous peoples		reported.



GRI 413: Local	N/A  3-3 Management of material	MM5	R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6.8 Heritage  R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 4.9 Aboriginal Heritage  ASM Annual Report 2024: Community and Social Responsibility (Page 44 -
Communities 2016	topics		ASM Our Approach to Community and Social Responsibility  ASM Webpage: Community Resources
			ASM Webpage: Dubbo project Community Consultative Committee - Meeting Minutes https://asm-au.com/wp-content/uploads/2024/06/DPCCC-FINAL-Meeting- Minutes-07.05.2024-Amended.pdf
	413-1 Operations with local community engagement, impact assessments, and development programs	14.10.2	ASM Annual Report 2024: Community & Social Responsibility (Page 44 - 46)  R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6.9 Social and Economic
			R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013- Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04  ASM Annual Review & Annual Rehabilitation Report (2019 - 2024)
			ASM Webpage: Dubbo project Community Consultative Committee - Meeting Minutes <a href="https://asm-au.com/wp-content/uploads/2024/06/DPCCC-FINAL-Meeting-Minutes-07.05.2024-Amended.pdf">https://asm-au.com/wp-content/uploads/2024/06/DPCCC-FINAL-Meeting-Minutes-07.05.2024-Amended.pdf</a>
			ASM Webpage: Dubbo Project, Community Updates <a href="https://asm-au.com/dubbo-project/dubbo-project-community-updates/">https://asm-au.com/dubbo-project/dubbo-project-community-updates/</a> ASM Webpage: Dubbo Project, Registering Concerns
			https://asm-au.com/dubbo-project/environmental-reports-management-plans/complaints-register/
	413-2 Operations with significant actual and potential negative impacts on local communities	14.10.3	ASM Annual Report 2024: Community & Social Responsibility (Page 44 - 46)  R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6.9 Social and Economic  R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 -
	N/A	MM6	Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04  No incidents of violations involving significant disputes relating to land use,
	N/A	MM7	customary rights of local communities and indigenous peoples have been reported.  No incidents of violations involving significant disputes relating to land use,
GRI 414: Supplier	3-3 Management of material		customary rights of local communities and indigenous peoples have been reported.  ASM Annual Report 2024: Social (Page 44)
Social Assessment 2016	topics 414-1 New suppliers that were screened using social criteria	14.18.3	N/A - No details or data were publicly disclosed for review as required by the disclosure.
	414-2 Negative social impacts in the supply chain and actions taken		N/A - No details or data were publicly disclosed for review as required by the disclosure.



GRI G4: Closure Planning	N/A	MM10	R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 3.9 Rehabilitation and Final Land Use
			R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 2.17 Site Decommissioning, Rehabilitation and Land Use Management