

GRI CONTENT INDEX

Statement of Use Australian Strategic Materials Ltd (ASM) are working towards incorporating the Global Reporting Initiative (GRI) Standards. This GRI Index provides stakeholders with a guide to the location of relevant information on ESG performance.

ASM aim to further collate and report data required by the GRI Standards over time.

GRI 1 Used GRI 1: Foundation 2021

STANDARD DISCLOSURES

Disclosure	Description	Reference/ Commentary
GRI 2: General Disclosures 2021		
2-1	Organizational details	ASM Annual Report 2022: Company Information (Page 2) ASM Annual Report 2022: Message from the Chair (Page 4) ASM Webpage: Investors - Shareholder Information
2-2	Entities included in the organization's sustainability reporting	ASM Annual Report 2022: Notes to the consolidated financial statements (Page 65 - 72, 85)
2-3	Reporting period, frequency and contact point	ASM Annual Report 2022: Message from the Chair (Page 2 and 4)
2-4	Restatements of information	ASM Annual Report 2022: Disclaimer (Page 1)
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 2022: Building our mine to metals business (Page 10 - Page 11) ASM Annual Report 2022: Message from the Chair (Page 4 - 5) ASM Annual Report 2022: Social (Page 36 - 37) ASM Annual Report 2022: Social, People and Culture (Page 34)
2-7	Employees	ASM Annual Report 2022: Social, People and Culture (Page 34)
2-9	Governance structure and composition	ASM Corporate Governance Statement 2022 ASM Webpage: Management Team
2-10	Nomination and selection of the highest governance body	ASM Corporate Governance Statement 2022 ASM Nomination Committee Charter 2020 ASM Induction Program 2020 ASM Policy on Assessing the Independence of Directors 2020
2-11	Chair of the highest governance body	ASM Corporate Governance Statement 2022 (Page 3)
2-12	Role of the highest governance body in overseeing the management of impacts	ASM Board Charter 2020 ASM Corporate Governance Statement 2022 (Page 2)
2-13	Delegation of responsibility for managing impacts	ASM Board Charter 2020
2-14	Role of the highest governance body in sustainability reporting	ASM Board Charter 2020 ASM Corporate Governance Statement 2022 (Page 2)
2-15	Conflicts of interest	ASM Corporate Governance Statement 2022 (Page 2)
2-16	Communication of critical concerns	ASM Speak Up Standard 2022 ASM Speak Up Policy 2022 ASM Webpage: Registering Concerns
2-17	Collective knowledge of the highest governance body	ASM Nomination Committee Charter (Page 1 - 2)
2-18	Evaluation of the performance of the highest governance body	ASM Process for Performance Evaluations 2020
2-19	Remuneration policies	ASM Remuneration Committee Charter 2020
2-20	Process to determine remuneration	ASM Remuneration Committee Charter 2020
2-22	Statement on sustainable development strategy	ASM Annual Report 2022: Message from the Chair (Page 6)
2-23	Policy commitments	ASM Human Rights Policy 2022 ASM Anti Bribery and Corruption Policy 2022 ASM Anti Bribery and Corruption Standard 2022 ASM Modern Slavery Policy 2022 ASM Safety, Health and Sustainability Policy 2022 ASM Taxation Policy 2022 ASM Annual Report 2022: ESG (Page 31) ASM Annual Report 2022: About us (Page 8)
2-24	Embedding policy commitments	ASM Our Approach to Biodiversity 2022 ASM Our Approach to Climate Change 2022 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 Nomination Committee Charter 2020 (Page 1 - 2)
2-25	Processes to remediate negative impacts	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 2022 ASM Our Approach to Climate Change 2022 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
2-26	Mechanisms for seeking advice and raising concerns	ASM Speak Up Policy 2022 ASM Speak Up Standard 2022 ASM Webpage: Registering Concerns ASM Webpage: Resources for the community

2-27	Compliance with laws and regulations	ASM Code of Conduct 2020: Section 4 Compliance with laws (Page 2)
2-28	Membership associations	ASM Webpage: Sustainability, our memberships ASM Annual Report 2022: Dubbo Project (Page 16 - Page 18) ASM Annual Report 2022: Social (Page 36 - 37)
2-29	Approach to stakeholder engagement	ASM Corporate Governance Statement 2022 (Page 7) 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	No collective bargaining agreements in place at this time

SPECIFIC STANDARD DISCLOSURES

Disclosure	Description	Reference/ Commentary
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	Internal assessment on material topics complete. An expanded materiality assessment will be completed in 2023.
3-2	List of material topics	Based on the current state and contents of ASM's public disclosures, the relevant material topics include: 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 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

Disclosure	Description	Reference/ Commentary
GRI 201: Economic Performance 2016		
3-3	Management of material topics	ASM Annual Report 2022: Dubbo Project (Page 13 and 15) ASM Annual Report 2022: Sustainability (Page 31 to 37) 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 2022 ASM Our Approach to Climate Change 2022 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 generated and distributed	ASM Annual Report 2022 Financial Statements (page 58)
201-2	Financial implications and other risks and opportunities due to climate change	ASM Annual Report 2022: Environment (Page 32 - 33) 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 2022 ASM Our Approach to Climate Change 2022 ASM Our Approach to Water 2022
201-4	Financial assistance received from government	ASM Financial Results for the year ended 30 June 2022
GRI 203: Indirect Economic Impacts 2016		
3-3	Management of material topics	ASM Annual Report 2022: Dubbo Project (Page 13) ASM Annual Report 2022: Social (Page 36 - 37) ASM Our Approach to Community and Social Responsibility 2022 ASM Annual Review & Annual Rehabilitation Report (2019 - 2022) 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	ASM Annual Report 2022: Dubbo Project (Page 13) 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
203-2	Significant indirect economic impacts	ASM Annual Report 2022: About us (Page 8) ASM Annual Report 2022: Dubbo Project (Page 13) ASM Annual Report 2022: Sustainability, Environment (Page 32 - 33) ASM Annual Report 2022: Social, Environment (Page 36 - 37)
Disclosure	Description	Reference/ Commentary
GRI 205: Anti-corruption 2016		
3-3	Management of material topics	ASM Anti Bribery and Corruption Policy 2022 ASM Anti Bribery and Corruption Standard 2022 ASM Corporate Governance Statement 2022 (Page 7)
205-2	Communication and training about anti-corruption policies and procedures	Training program has been developed and is scheduled for roll out over Q3 & Q4 FY23
Disclosure	Description	Reference/ Commentary
GRI 207: Tax 2019		
3-3	Management of material topics	ASM Taxation Policy 2022
207-1	Approach to tax	ASM Taxation Policy 2022 ASM Audit Committee Charter 2020 (Page 4)
207-2	Tax governance, control, and risk management	ASM Taxation Policy 2022 ASM Audit Committee Charter 2020 (Page 4) ASM Speak Up Standard 2022 ASM Speak Up Policy 2022 ASM Annual Report 2022: Notes to the consolidated financial statements (Page 68 - 69) ASM Annual Report 2022: Independent auditor's report (Page 97 - 101)
207-3	Stakeholder engagement and management of concerns related to tax	ASM Taxation Policy 2022
Disclosure	Description	Reference/ Commentary
GRI 302: Energy 2016		
3-3	Management of material topics	ASM Our Approach to Climate Change: Greenhouse gas emission reduction and offsets (Page 3) ASM Webpage: Products, Rare Earth, Zirconium, Niobium ASM Annual Report 2022: Environment, Energy and Emissions (Page 33)
Disclosure	Description	Reference/ Commentary
GRI 303: Water and Effluents 2018		
3-3	Management of material topics	ASM Annual Report 2022: Message from the Chair, Dubbo Project (Page 4) ASM Annual Report 2022: Dubbo Project (Page 12 - 15) ASM Annual Report 2022: Environment, Water management (Page 33) ASM Annual Report 2022: Directors' report (Page 42) ASM Safety, Health and Sustainability Policy 2022 (Page 1) ASM Annual Report 2022: Directors' Report, Environmental Regulation (Page 43) ASM Our Approach to Water 2022 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 - 2022)
303-1	Interactions with water as a shared resource	ASM Annual Report 2022: Environment, Water management (Page 33) ASM Our Approach to Water 2022 NSW EPA License Variation (20702) 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 - 2022)
303-2	Management of water discharge-related impacts	NSW EPA License Variation (20702) 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 - 2022)
303-3	Water withdrawal	ASM Annual Review & Annual Rehabilitation Report (2019 - 2022)
303-4	Water discharge	Australian Zirconia Ltd Water Management Plan - Dubbo Zirconia Project 2016 ASM Annual Review & Annual Rehabilitation Report (2019 - 2022)
303-5	Water consumption	Australian Zirconia Ltd Water Management Plan - Dubbo Zirconia Project 2016 ASM Annual Review & Annual Rehabilitation Report (2019 - 2022) Australian Zirconia Ltd Water Management Plan - Dubbo Zirconia Project 2016

Disclosure	Description	Reference/ Commentary
GRI 304: Biodiversity 2016		
3-3	Management of material topics	<p>ASM Annual Report 2022: Environment, Biodiversity (Page 32)</p> <p>ASM Annual Report 2022: Directors' Report, Environmental Regulation (Page 43)</p> <p>ASM Safety, Health and Sustainability Policy 2022 (Page 1)</p> <p>ASM Our Approach to Biodiversity 2022</p> <p>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</p> <p>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</p> <p>Australian Zirconia Ltd Environmental Management Strategy - Dubbo Zirconia Project 2016</p> <p>Australian Zirconia Ltd Biodiversity Management Plan - Dubbo Zirconia Project 2016</p> <p>ASM Annual Review & Annual Rehabilitation Report (2019 - 2022)</p>
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<p>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</p> <p>Australian Zirconia Ltd Environmental Management Strategy - Dubbo Zirconia Project 2016</p> <p>Australian Zirconia Ltd Biodiversity Management Plan - Dubbo Zirconia Project 2016</p>
304-2	Significant impacts of activities, products and services on biodiversity	<p>R. W. Corkery & Co. Pty. Limited Environmental Impact Statement - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04: Section 2.17.8 Biodiversity Offset Strategy</p> <p>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</p> <p>Australian Zirconia Ltd Environmental Management Strategy - Dubbo Zirconia Project 2016</p> <p>Australian Zirconia Ltd Biodiversity Management Plan - Dubbo Zirconia Project 2016</p> <p>ASM Annual Review & Annual Rehabilitation Report (2019 - 2022)</p>
304-3	Habitats protected or restored	ASM Annual Review & Annual Rehabilitation Report (2019 - 2022)
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Australian Zirconia Ltd Biodiversity Management Plan - Dubbo Zirconia Project 2016 provides details of national conservation list species.
GRI 305: Emissions 2016		
3-3	Management of material topics	<p>ASM Our Approach to Climate Change: Greenhouse gas emission reduction and offsets (Page 3)</p> <p>ASM Safety, Health and Sustainability</p> <p>ASM Annual Report 2022: About us (Page 8)</p> <p>ASM Annual Report 2022: Environment, Climate Change (Page 32)</p> <p>ASM Annual Report 2022: Environment, Energy and Emissions (Page 33)</p>
GRI 401: Employment 2016		
3-3	Management of material topics	<p>ASM Annual Report 2022: Dubbo Project (Page 13)</p> <p>ASM Annual Report 2022: Korean Metals Plant (Page 23)</p> <p>ASM Annual Report 2022: Social, People and Culture (Page 34)</p> <p>ASM Annual Report 2022: Social, Partnered with Macquarie Anglican Grammar School for their Macquarie Agricultural Pathways Program (Page 37)</p> <p>ASM Diversity Policy 2020</p> <p>ASM Modern Slavery Policy 2022</p> <p>ASM Human Rights Policy 2022</p>
GRI 403: Occupational Health and Safety 2018		
3-3	Management of material topics	<p>ASM Annual Report 2022: Social, Health and Safety (Page 35)</p> <p>ASM Safety, Health and Sustainability Policy 2022</p>
403-1	Occupational health and safety management system	<p>ASM Our Approach to Safety, Health and Wellbeing 2022</p> <p>ASM Annual Report 2022: Governance (Page 38)</p> <p>ASM Our Approach to Safety, Health and Wellbeing (Page 2)</p>
403-2	Hazard identification, risk assessment, and incident investigation	<p>ASM Safety, Health and Sustainability Policy 2022</p> <p>ASM Our Approach to Safety, Health and Wellbeing 2022</p> <p>ASM Speak Up Standard 2022</p> <p>ASM Speak Up Policy 2022</p>
403-3	Occupational health services	ASM Our Approach to Safety, Health and Wellbeing (Page 2)
403-4	Worker participation, consultation, and communication on occupational health and safety	ASM Safety, Health and Sustainability Policy 2022 (Page 1)
403-5	Worker training on occupational health and safety	<p>ASM Our Approach to Safety, Health and Wellbeing (Page 3)</p> <p>ASM Safety, Health and Sustainability Policy (Page 1)</p> <p>ASM Annual Report 2022: Social, World Safety Day at the Korean Metals Plant (Page 35)</p>
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ASM Safety, Health & Sustainability Policy 2022 (Page 2)
403-9	Work-related injuries	ASM Annual Report 2022: Social, HSE metrics (Page 35)
403-10	Work-related ill health	ASM Annual Report 2022: Social, HSE metrics (Page 35)
GRI 405: Diversity and Equal Opportunity 2016		
3-3	Management of material topics	<p>ASM Annual Report 2022: Social, Diversity figures for reporting (Page 34)</p> <p>ASM Corporate Governance Statement 2022 (Page 2)</p> <p>ASM Our Approach to People and Culture 2022</p> <p>ASM Diversity Policy 2020</p>
405-1	Diversity of governance bodies and employees	ASM Annual Report 2022: Social, People and Culture (Page 34)

Disclosure	Description	Reference/ Commentary
GRI 406: Non-discrimination 2016		
3-3	Management of material topics	<p>ASM Code of Conduct 2020</p> <p>ASM Our Approach to People and Culture 2022 (Page 1)</p> <p>ASM Health, Safety and Sustainability Policy 2022 (Page 2)</p> <p>ASM Diversity Policy 2020</p> <p>ASM Speak Up Standard 2022</p> <p>ASM Speak Up Policy 2022</p>
GRI 408: Child Labor 2016		
3-3	Management of material topics	<p>ASM Human Rights Policy 2022</p> <p>ASM Modern Slavery Policy 2022</p>
GRI 409: Forced or Compulsory Labor 2016		
3-3	Management of material topics	<p>ASM Human Rights Policy 2022</p> <p>ASM Modern Slavery Policy 2022</p>
GRI 411: Rights of Indigenous Peoples 2016		
3-3	Management of material topics	<p>ASM Annual Report 2022: Social, Community and Social Responsibility (Page 36)</p> <p>ASM Our Approach to Community and Social Responsibility: Indigenous Peoples (Page 1)</p> <p>ASM Human Rights Policy (Page 2)</p> <p>ASM Safety, Health and Sustainability Policy (Page 2)</p> <p>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)</p> <p>R. W. Corkery & Co. Pty. Limited Heritage Management Plan - Australian Zirconia Ltd, Dubbo Zirconia Project 2017</p> <p>ASM Annual Review & Annual Rehabilitation Report (2019 - 2022)</p>
411-1	Incidents of violations involving rights of indigenous peoples	No incidents of violations involving rights of indigenous peoples have been reported
GRI 413: Local Communities 2016		
3-3	Management of material topics	<p>ASM Annual Report 2022: Social, Community and Social Responsibility (Page 36 - 37)</p> <p>ASM Our Approach to Community and Social Responsibility</p> <p>ASM Webpage: Community Resources</p> <p>ASM Webpage: Dubbo project Community Consultative Committee - Meeting Minutes</p>
413-1	Operations with local community engagement, impact assessments, and development programs	<p>ASM Annual Report 2022: Social, Community and Social Responsibility (Page 36 - 37)</p> <p>R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013- Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04</p> <p>ASM Annual Review & Annual Rehabilitation Report (2019 - 2022)</p> <p>ASM Webpage: Dubbo project Community Consultative Committee - Meeting Minutes</p> <p>ASM Webpage: Dubbo Project, Community Updates</p> <p>ASM Webpage: Dubbo Project, Registering Concerns</p>
413-2	Operations with significant actual and potential negative impacts on local communities	R. W. Corkery & Co. Pty. Limited Environmental Impact Statement 2013 - Australian Zirconia Ltd, Dubbo Zirconia Project, Report No. 545/04