

GRI CONTENT INDEX

Statement of Use The 2023 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

*** - Alignment to sector-specific disclosure requirements of the GRI G4 Sector Disclosures: Mining and Metals has been considered, where applicable. ASM note that the G4 Sector Disclosures were developed for the GRI G4 Guidelines. The G4 Guidelines have been transitioned to GRI Standards (GRI 1: Foundation 2021). During the time of reporting, the GRI Mining Sector Standard was in development and expected to be released in Q4 2023.

STANDARD DISCLOSURES

Disclosure	Description	Reference/ Commentary
GRI 2: General Disclosures 2021		
2-1	Organizational details	ASM Annual Report 2023: Company Information (Page 4) ASM Annual Report 2023: Message from the Chair (Page 6-9) ASM Annual Report 2023: About ASM (Page 12 - 13) ASM Webpage: Investors - Shareholder Information
2-2	Entities included in the organization's sustainability reporting	ASM Annual Report 2023: Notes to the consolidated financial statements (Page 91 - 125)
2-3	Reporting period, frequency and contact point	ASM Annual Report 2023: Company Information (Page 4) ASM Annual Report 2023: Message from the Chair (Page 6)
2-4	Restatements of information	ASM Annual Report 2023: 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 2023: ASM's Mine to Metals Business (Page 10 - 11) ASM Annual Report 2023: Message from the Chair (Page 6-9) ASM Annual Report 2023: Chief Executive Statement (Page 14 - 16) ASM Annual Report 2023: Social (Page 53 - 55)
2-7	Employees	ASM Annual Report 2023: Social, People and Culture (Page 51)
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 - 4)
2-12	Role of the highest governance body in overseeing the management of impacts	ASM Board Charter 2020 ASM Corporate Governance Statement 2022
2-13	Delegation of responsibility for managing impacts	ASM Board Charter 2020
2-14	Role of the highest governance body in sustainability reporting	ASM Corporate Governance Statement 2022
2-15	Conflicts of interest	ASM Corporate Governance Statement 2022 (Page 3 - 4)
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 Annual Report 2023: Social, People and Culture (Page 51) 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 2023: Message from the Chair (Page 6) ASM Annual Report 2023: Chief Executive Statement (Page 15)
2-23	Policy commitments	ASM Annual Report 2023: Sustainability (Page 42) ASM Annual Report 2023: About ASM (Page 12) 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
2-24	Embedding policy commitments	ASM Annual Report 2023: Sustainability (Page 42) ASM Annual Report 2023: About ASM (Page 12) 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 Annual Report 2023: Risk (Page 36 - 41) 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 Annual Report 2023: Social (Page 53 - 55) ASM Webpage: Sustainability, our memberships
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 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

Disclosure	Description	Reference/ Commentary
GRI 201: Economic Performance 2016		
3-3	Management of material topics	ASM Annual Report 2023: ASM Values (Page 18) ASM Annual Report 2023: Dubbo Project - Environmental, Social, Governance (Page 26) ASM Annual Report 2023: Korean Metals Plant - Environmental, Social, Governance (Page 33) ASM Annual Report 2023: Risk (Page 36 - 41) ASM Annual Report 2023: Sustainability (Page 42 - 55) 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: 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
201-1/ G4-EC1*	Direct economic value generated and distributed	ASM Annual Report 2023: Consolidated Financial Statements (Page 87)
201-2	Financial implications and other risks and opportunities due to climate change	ASM Annual Report 2023: Climate Change (Page 47 - 50) 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 Annual Report 2023: Consolidated Financial Statements (Page 87 - 90) ASM Annual Report 2023: Dubbo Project - Funding & Grants (Page 22)

Disclosure	Description	Reference/ Commentary
GRI 203: Indirect Economic Impacts 2016		
3-3	Management of material topics	ASM Annual Report 2023: ASM Values (Page 18) ASM Annual Report 2023: Dubbo Project - Environmental, Social, Governance (Page 26) ASM Annual Report 2023: Korean Metals Plant - Environmental, Social, Governance (Page 33) ASM Annual Report 2023: Social (Page 53 - 55) ASM Our Approach to Community and Social Responsibility 2022 ASM Annual Review & Annual Rehabilitation Report (2019 - 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, 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 2023: Dubbo Project - SSD Modification Report 1 approval (Page 24) ASM Annual Report 2023: Sustainability, Environment - Dubbo Project, Modification 1 (Page 44) 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 economic impacts	ASM Annual Report 2023: Sustainability (Page 42) ASM Annual Report 2023: About ASM (Page 12) ASM Annual Report 2023: Dubbo Project (Page 20 - 21) ASM Annual Report 2023: Social - Community and Social Responsibility (Page 53 - 54)
Disclosure	Description	Reference/ Commentary
GRI 204: Procurement Practices 2016		
3-3	Management of material topics	ASM Annual Report 2023: Directors' Report, Building and sustaining supply chains for critical goods and services (Page 68)
Disclosure	Description	Reference/ Commentary
GRI 208: Anti-corruption 2016		
3-3	Management of material topics	ASM Annual Report 2023: Risk (Page 36 - 41) 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	ASM Annual Report 2023: Risk (Page 36 - 41) ASM Annual Report 2023: Social, Participation & Memberships (Page 55)
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 2023
207-2	Tax governance, control, and risk management	ASM Annual Report 2023: Notes to the consolidated financial statements (Page 91 - 125) ASM Annual Report 2023: Independent auditor's report (Page 127 - 132) 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	ASM Taxation Policy 2022
Disclosure	Description	Reference/ Commentary
GRI 902: Energy 2016		
3-3	Management of material topics	ASM Annual Report 2023: Sustainability, Environment - Greenhouse Gas Emissions (Page 48) ASM Our Approach to Climate Change: Greenhouse gas emission reduction and offsets (Page 3) ASM Webpage: Products, Rare Earth, Zirconium, Niobium
302-4	Reduction of energy consumption	ASM Annual Report 2023: Sustainability, Environment - Climate Change (Page 49 - 50)
302-5	Reductions in energy requirements of products and services	ASM Annual Report 2023: Sustainability, Environment - Climate Change (Page 49 - 50)
Disclosure	Description	Reference/ Commentary
GRI 903: Water and Effluents 2018		
3-3	Management of material topics	ASM Annual Report 2023: Dubbo Project (Page 20 - 25) ASM Annual Report 2023: Sustainability, Environment - Water Management (Page 46) ASM Annual Report 2023: Directors' Report (Page 61 and 72) ASM Safety, Health and Sustainability Policy 2022 (Page 1) ASM Our Approach to Water 2022 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 - 2023)
303-1	Interactions with water as a shared resource	ASM Annual Report 2023: Sustainability, Environment - Water Management (Page 46) ASM Our Approach to Water 2022 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 - 2023)

303-2	Management of water discharge-related impacts	<p>ASM Annual Report 2023: Sustainability, Environment - Water Management (Page 46)</p> <p>NSW EPA License Variation (20702)</p> <p>R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Executive Summary (Page ix - x)</p> <p>R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 3.6 Modified Water Requirement and Supply</p> <p>R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6 Assessment of Impacts</p> <p>Australian Zirconia Ltd Environmental Management Strategy - Dubbo Zirconia Project 2016</p> <p>Australian Zirconia Ltd Water Management Plan - Dubbo Zirconia Project 2016</p> <p>ASM Annual Review & Annual Rehabilitation Report (2019 - 2023)</p>
303-3	Water withdrawal	<p>ASM Annual Report 2023: Sustainability, Environment - Water Management (Page 46)</p> <p>R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Executive Summary (Page ix - x)</p> <p>R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 3.6 Modified Water Requirement and Supply</p> <p>R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6 Assessment of Impacts</p> <p>Australian Zirconia Ltd Environmental Management Strategy - Dubbo Zirconia Project 2016</p> <p>Australian Zirconia Ltd Water Management Plan - Dubbo Zirconia Project 2016</p> <p>ASM Annual Review & Annual Rehabilitation Report (2019 - 2023)</p>
303-4	Water discharge	<p>ASM Annual Report 2023: Sustainability, Environment - Water Management (Page 46)</p> <p>R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Executive Summary (Page ix - x)</p> <p>R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 3.6 Modified Water Requirement and Supply</p> <p>R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6 Assessment of Impacts</p> <p>Australian Zirconia Ltd Environmental Management Strategy - Dubbo Zirconia Project 2016</p> <p>Australian Zirconia Ltd Water Management Plan - Dubbo Zirconia Project 2016</p> <p>ASM Annual Review & Annual Rehabilitation Report (2019 - 2023)</p>
303-5	Water consumption	<p>ASM Annual Report 2023: Sustainability, Environment - Water Management (Page 46)</p> <p>R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Executive Summary (Page ix - x)</p> <p>R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 3.6 Modified Water Requirement and Supply</p> <p>R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6 Assessment of Impacts</p> <p>Australian Zirconia Ltd Environmental Management Strategy - Dubbo Zirconia Project 2016</p> <p>Australian Zirconia Ltd Water Management Plan - Dubbo Zirconia Project 2016</p> <p>ASM Annual Review & Annual Rehabilitation Report (2019 - 2023)</p>
Disclosure	Description	Reference/ Commentary
GRI 304: Biodiversity 2016		
3-3/ G4-DMA*	Management of material topics	<p>ASM Annual Report 2023: Sustainability, Environment - Biodiversity (Page 45)</p> <p>ASM Annual Report 2023: Directors' Report, Climate Change (Page 72)</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 Dubbo Project - Modification 1 Report March 2022: Section 6.6 Biodiversity</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 - 2023)</p>
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<p>ASM Annual Report 2023: Sustainability, Environment - Biodiversity (Page 45)</p> <p>R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6.6 Biodiversity</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>
304-2	Significant impacts of activities, products and services on biodiversity	<p>ASM Annual Report 2023: Sustainability, Environment - Biodiversity (Page 45)</p> <p>R. W. Corkery & Co. Pty. Limited Dubbo Project - Modification 1 Report March 2022: Section 6.6 Biodiversity</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 - 2023)</p>
304-3	Habitats protected or restored	<p>ASM Annual Report 2023: Sustainability, Environment - Biodiversity (Page 45)</p> <p>ASM Annual Review & Annual Rehabilitation Report (2019 - 2023)</p>
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	<p>Australian Zirconia Ltd Biodiversity Management Plan - Dubbo Zirconia Project 2016 provides details of national conservation list species.</p>

MM1*	Amount of land (Owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	ASM Annual Report 2023: Sustainability, Environment - Biodiversity (Page 45) 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 - 2023)
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.	Australian Zirconia Ltd Biodiversity Management Plan - Dubbo Zirconia Project 2016
Disclosure		
GRI 305: Emissions 2016		
3-3/ G4-DMA*	Management of material topics	ASM Our Approach to Climate Change: Greenhouse gas emission reduction and offsets (Page 3) ASM Safety, Health and Sustainability ASM Annual Report 2022: About us (Page 8) ASM Annual Report 2022: Environment, Climate Change (Page 32) ASM Annual Report 2022: Environment, Energy and Emissions (Page 33)
305-1	Direct (Scope 1) GHG emissions	ASM Annual Report 2023: Sustainability, Environment - Greenhouse Gas Emissions (Page 48)
305-2	Energy indirect (Scope 2) GHG emissions	ASM Annual Report 2023: Sustainability, Environment - Greenhouse Gas Emissions (Page 48)
305-5	Reduction of GHG emissions	ASM Annual Report 2023: Sustainability, Environment - Climate Change (Page 49 - 50)
Disclosure		
GRI 306: Waste 2020		
3-3/ G4-DMA*	Management of material topics	ASM Annual Report 2023: Sustainability, Environment - Dubbo Project, Modification 1 (Page 44) ASM Annual Report 2023: Dubbo Project - Dubbo Project & ANSTO significant test work (Page 23) 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
306-1	Waste generation and significant waste-related impacts	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	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
MM3*	Total amounts of overburden, rock, tailings and sludges and their associated risks	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
Disclosure		
GRI 308: Supplier Environmental Assessment 2016		
3-3	Management of material topics	ASM Annual Report 2023: Directors' Report, Building and sustaining supply chains for critical goods and services (Page 68)
Disclosure		
GRI 401: Employment 2016		
3-3/ G4-DMA*	Management of material topics	ASM Annual Report 2023: Dubbo Project (Page 20 - 21) ASM Annual Report 2023: Korean Metals Plant (Page 28 - 29) ASM Annual Report 2023: Social, People and Culture (Page 51) ASM Diversity Policy 2020 ASM Modern Slavery Policy 2022 ASM Human Rights Policy 2022
Disclosure		
GRI 408: Occupational Health and Safety 2018		
3-3	Management of material topics	ASM Annual Report 2023: Social, Health and Safety (Page 52) ASM Annual Report 2023: Directors' Report, Keeping our people and communities safe and well (Page 65) ASM Safety, Health and Sustainability Policy 2022 ASM Our Approach to Safety, Health and Wellbeing 2022 ASM Annual Report 2023: Korean Metals Plant (Page 28 - 29)
403-1	Occupational health and safety management system	ASM Annual Report 2023: Governance (Page 56) ASM Our Approach to Safety, Health and Wellbeing (Page 2)
403-2	Hazard identification, risk assessment, and incident investigation	ASM Annual Report 2023: Risk (Page 36 - 41) ASM Annual Report 2023: Health and Safety (Page 52 - 53) ASM Safety, Health and Sustainability Policy 2022 ASM Our Approach to Safety, Health and Wellbeing 2022 ASM Speak Up Standard 2022 ASM Speak Up Policy 2022
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	ASM Annual Report 2023: Social, Emergency Response Management (Page 53) ASM Our Approach to Safety, Health and Wellbeing (Page 3) ASM Safety, Health and Sustainability Policy (Page 1)
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ASM Safety, Health & Sustainability Policy 2022 (Page 2)
403-8	Workers covered by an occupational health and safety management system	ASM Annual Report 2023: Korean Metals Plant (Page 28 - 29) ASM Annual Report 2023: Governance (Page 56) ASM Our Approach to Safety, Health and Wellbeing (Page 2)
403-9	Work-related injuries	ASM Annual Report 2023: Social, Health and Safety Figures (Page 52)

403-10	Work-related ill health	ASM Annual Report 2023: Social, Health and Safety Figures (Page 52)
Disclosure	Description	Reference/ Commentary
GRI 408: Diversity and Equal Opportunity 2016		
3-3	Management of material topics	ASM Annual Report 2023: Social (Page 51) ASM Corporate Governance Statement 2022 (Page 2) ASM Our Approach to People and Culture 2022 ASM Diversity Policy 2020
405-1	Diversity of governance bodies and employees	ASM Annual Report 2023: Social (Page 51)
Disclosure	Description	Reference/ Commentary
GRI 408: Non-discrimination 2016		
3-3	Management of material topics	ASM Code of Conduct 2020 ASM Our Approach to People and Culture 2022 (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
Disclosure	Description	Reference/ Commentary
GRI 408: Child Labor 2016		
3-3	Management of material topics	ASM Annual Report 2023: Directors' Report, Maintaining our license to operate (Page 70) ASM Human Rights Policy 2022 ASM Modern Slavery Policy 2022
Disclosure	Description	Reference/ Commentary
GRI 408: Forced or Compulsory Labor 2016		
3-3	Management of material topics	ASM Human Rights Policy 2022 ASM Modern Slavery Policy 2022
Disclosure	Description	Reference/ Commentary
GRI 411: Rights of Indigenous Peoples 2016		
3-3/ G4-DMA*	Management of material topics	ASM Annual Report 2023: Social, Community and Social Responsibility (Page 53 - 54) ASM Annual Report 2023: Directors' Report, Maintaining our license to operate (Page 70) ASM Our Approach to Community and Social Responsibility: Indigenous Peoples (Page 1) ASM Human Rights Policy (Page 2) 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 - 2023)
411-1	Incidents of violations involving rights of indigenous peoples	No incidents of violations involving rights of indigenous peoples have been reported.
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	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
Disclosure	Description	Reference/ Commentary
GRI 413: Local Communities 2016		
3-3/ G4-DMA*	Management of material topics	ASM Annual Report 2023: Social, Community and Social Responsibility (Page 53 - 54) ASM Annual Report 2023: Directors' Report, Keeping our people and communities safe and well (Page 65) ASM Annual Report 2023: Directors' Report, Maintaining our license to operate (Page 70) ASM Our Approach to Community and Social Responsibility ASM Webpage: Community Resources ASM Webpage: Dubbo project Community Consultative Committee - Meeting Minutes
413-1	Operations with local community engagement, impact assessments, and development programs	ASM Annual Report 2023: Social, Community and Social Responsibility (Page 53 - 54) 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 - 2023) ASM Webpage: Dubbo project Community Consultative Committee - Meeting Minutes ASM Webpage: Dubbo Project, Community Updates ASM Webpage: Dubbo Project, Registering Concerns
413-2	Operations with significant actual and potential negative impacts on local communities	ASM Annual Report 2023: Social, Community and Social Responsibility (Page 53 - 54) 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
MM6*	Number and description of significant disputes relating to land use, customary rights of local communities and Indigenous peoples	No incidents of violations involving significant disputes relating to land use, customary rights of local communities and indigenous peoples have been reported.
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	No incidents of violations involving significant disputes relating to land use, customary rights of local communities and indigenous peoples have been reported.
Disclosure	Description	Reference/ Commentary
GRI 414: Supplier Social Assessment 2016		
3-3	Management of material topics	ASM Annual Report 2023: Directors' Report, Building and sustaining supply chains for critical goods and services (Page 68)
Disclosure	Description	Reference/ Commentary
GRI G4 Sector Specific Aspect: Closure Planning*		
MM10*	Number and percentage of operations with closure plans	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