

## Cornish Metals GRI content index

Statement of use		Cornish Metals has reported in accordance with the GRI Standards for the period 1 January 2024 to 31 December 2024.			
GRI 1 used		GRI 1: Foundation 2021			
Applicable GRI Sector Standard(s)		In its first year of reporting, Cornish Metals has not applied the Mining Sector Standards.			
GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION References are to page numbers in the <a href="#">2024 Sustainability Report</a> unless stated otherwise	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
General disclosures					
GRI 2: General Disclosures 2021	2-1 Organisational details	Inside front cover ("IFC") Headquarters: 1056 - 409 Granville Street, Vancouver, BC, Canada, V6C 1T2			
	2-2 Entities included in the organisation's sustainability reporting	This report focuses on Cornish Metals' 100% owned South Crofty tin project in Cornwall, UK, as the principal business activity is mineral exploration in this region. The Company's 2024 consolidated financial statements also include its wholly owned subsidiary, Strongbow Alaska Inc., which holds an interest in an exploration property in Alaska that is prospective for tin, tungsten, and silver, and the Nickel King Property located in NWT, Canada. However, the properties in North America are excluded from the scope of this report, as current material impacts are concentrated on the Cornwall operations.			
	2-3 Reporting period, frequency and contact point	IFC			
	2-4 Restatements of information	Not applicable - 2024 is first year of reporting data.			
	2-5 External assurance	IFC			
	2-6 Activities, value chain and other business relationships	2, 3, 6 - 8			
	2-7 Employees	1, 48			
	2-8 Workers who are not employees		All	Information unavailable/incomplete	We have concentrated on reporting data for employees in reporting year one; approximately 15% of total hours worked on the project were contractor hours.
	2-9 Governance structure and composition	14 <a href="#">2025 AGSM Information Circular: cornishmetals.com/investors/shareholder-meetings/</a>			
	2-10 Nomination and selection of the highest governance body	<a href="#">2025 AGSM Information Circular: cornishmetals.com/investors/shareholder-meetings/</a>			
	2-11 Chair of the highest governance body	<a href="#">cornishmetals.com/corporate/team/directors/</a>			
	2-12 Role of the highest governance body in overseeing the management of impacts	14 - 19			
	2-13 Delegation of responsibility for managing impacts	14 - 19			
	2-14 Role of the highest governance body in sustainability reporting	14 - 19			
	2-15 Conflicts of interest	<a href="#">Code of Business Conduct and Ethics</a>  Conflicts of interest are reported at Board level but not publicly disclosed.			
	2-16 Communication of critical concerns	21, 50			
	2-17 Collective knowledge of the highest governance body	14 - 15 The Board and its Committees are kept apprised of regulatory or legislative changes on an informal basis by the management team, the company secretary and the Company's professional advisers.			
	2-18 Evaluation of the performance of the highest governance body	The Board intends to carry out an annual review of its performance in accordance with the recommendations of the QCA Corporate Governance Code and will report on each review in its annual report and financial statements.			
	2-19 Remuneration policies	<a href="#">2025 AGSM Information Circular: cornishmetals.com/investors/shareholder-meetings/</a>			
	2-20 Process to determine remuneration	<a href="#">2025 AGSM Information Circular: cornishmetals.com/investors/shareholder-meetings/</a>			
	2-21 Annual total compensation ratio		Not disclosed	Information unavailable/incomplete	Not currently calculated
	2-22 Statement on sustainable development strategy	10 - 11, 18 - 19			
	2-23 Policy commitments	20 - 21			
	2-24 Embedding policy commitments	20 - 21, 28  <a href="#">cornishmetals.com/corporate/corporate-governance/board-committees-and-policies/</a>			
	2-25 Processes to remediate negative impacts	20 - 21, 29 - 34, 50			
	2-26 Mechanisms for seeking advice and raising concerns	16, 20 - 21, 27, 29, 34			
	2-27 Compliance with laws and regulations	19, 20, 22, 25, 38, 39			

	2-28 Membership associations	31			
	2-29 Approach to stakeholder engagement	19, 27, 29 - 34			
	2-30 Collective bargaining agreements	49			
<b>Material topics</b>					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	12			
	3-2 List of material topics	12			
<b>Corporate governance and business ethics</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	20 - 21			
<b>Health and safety</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	22 - 25			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	22			
	403-2 Hazard identification, risk assessment, and incident investigation	22 - 23			
	403-3 Occupational health services	25			
	403-4 Worker participation, consultation, and communication on occupational health and safety	22 - 25			
	403-5 Worker training on occupational health and safety	23 - 24			
	403-6 Promotion of worker health	26			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	22 - 25			
	403-8 Workers covered by an occupational health and safety management system	22 - 25			
	403-9 Work-related injuries	25, 50			
	403-10 Work-related ill health	25, 50			
<b>Responsible employment</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	26 - 28			
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	49			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	48			
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	All benefits discussed on p. 26 are available to full-time, temporary and part-time employees after completion of an employee's probationary period.			
	401-3 Parental leave	26	All	Information unavailable/incomplete	We provide enhanced parental leave but specific data are not yet available for reporting.
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	27			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	24, 48 - 49			
	404-2 programmes for upgrading employee skills and transition assistance programmes	27 - 28			
	404-3 Percentage of employees receiving regular performance and career development reviews	28, 49			
<b>Stakeholder relations and impacts on people</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	29 - 34			
<b>Economic value</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	35 - 37			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	35 - 36	All data	Information unavailable/incomplete	Whilst some of this information is available in the report, we have not formally reported for 2024.
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	35			
<b>Local community investment</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	36 - 37			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programmes	36 - 37			
	413-2 Operations with significant actual and potential negative impacts on local communities	29 - 31, 38			
<b>Water and effluents</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	38, 39 - 43			
	303-1 Interactions with water as a shared resource	39 - 43			

GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	39 - 43			
	303-3 Water withdrawal	40, 51			
	303-4 Water discharge	40, 51			
	303-5 Water consumption	40, 51			
Climate change, energy and GHG emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	38, 44 - 46			
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	44, 52			
	302-2 Energy consumption outside of the organisation		All	Not applicable	At this early stage in our data collection and reporting process, we have focused on energy within the organisation which contributed to Scope 1 and 2 emissions.
	302-3 Energy intensity		All	Not applicable	Not applicable at this stage as the Company is currently in the development phase and has not yet commenced production. Once production begins, relevant energy intensity metrics will be established and reported accordingly.
	302-4 Reduction of energy consumption	44			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	46, 51			
	305-2 Energy indirect (Scope 2) GHG emissions	46, 51			
	305-3 Other indirect (Scope 3) GHG emissions		All	Information unavailable/incomplete	At this early stage in our data collection and reporting process, we have focused on Scope 1 and 2 emissions.
	305-4 GHG emissions intensity		All	Not applicable	Not applicable at this stage as the Company is currently in the development phase and has not yet commenced production. Once production begins, relevant energy intensity metrics will be established and reported accordingly.
	305-5 Reduction of GHG emissions		All	Not applicable	This is the first year of reporting.