## 2023 REPORTING INDEX

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## GLOBAL REPORTING INITIATIVE (GRI) INDEX

| Statement of use | Pan American Silver has reported in accordance with the GRI Standards for the period January 1-December 31, 2023 |
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| GRI 1 used | GRI 1: Foundation 2021 |
| Applicable GRI Sector Standard | GRI G4 Mining \& Metals Sector Supplement |


| GRI STANDARD/ OTHER SOURCE | DISCLOSURE | LOCATION | OMISSION |  |  |
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|  |  |  | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| GENERAL DISCLOSURES |  |  |  |  |  |
| GRI 2: General Disclosures 2021 | 2-1 Organizational details | About Pan American Silver <br> Annual Report <br> Annual Information Form |  |  |  |
|  | 2-2 Entities included in the organization's sustainability reporting | About this Report |  |  |  |
|  | 2-3 Reporting period, frequency and contact point | About this Report |  |  |  |
|  | 2-4 Restatements of information | About this Report |  |  |  |
|  | 2-5 External assurance | About this Report |  |  | Data was reviewed internally at both site and corporate levels. Certain economic data was extracted from our 2023 audited annual financial statements. |
|  | 2-6 Activities, value chain and other business relationships | About Pan American Silver <br> Annual Report <br> Annual Information Form |  |  |  |
|  | 2-7 Employees | General Disclosures - Company Information <br> 2023 Sustainability Performance Data Book - Workforce |  |  |  |
|  | 2-8 Workers who are not employees | 2023 Sustainability Performance Data Book - Workforce |  |  |  |
|  | 2-9 Governance structure and composition | Leadership - Pan American Silver website Sustainability Governance <br> Management Information Circular |  |  |  |
|  | 2-10 Nomination and selection of the highest governance body | Management Information Circular Nominating and Governance Committee Charter |  |  |  |


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|  |  |  | $\begin{aligned} & \text { REQUIREMENT(S) } \\ & \text { OMITTED } \end{aligned}$ | REASON | EXPLANATION |
| GRI 2: General Disclosures 2021 | 2-11 Chair of the highest governance body | Sustainability Governance |  |  |  |
|  |  | Management Information Circular |  |  |  |
|  |  | Mandate of the Chair of the Board |  |  |  |
|  | 2-12 Role of the highest governance body in overseeing the management of impacts | Sustainability Governance |  |  |  |
|  |  | Management Information Circular |  |  |  |
|  |  | Audit Committee Charter |  |  |  |
|  | 2-13 Delegation of responsibility for managing impacts | Sustainability Governance |  |  |  |
|  |  | Management Information Circular |  |  |  |
|  | 2-14 Role of the highest governance body in sustainability reporting | Sustainability Governance |  |  |  |
|  |  | Communities and Sustainable Development Committee Charter |  |  |  |
|  | 2-15 Conflicts of interest | Business Ethics |  |  |  |
|  |  | Management Information Circular |  |  |  |
|  |  | Audit Committee Charter |  |  |  |
|  |  | Global Code of Ethical Conduct |  |  |  |
|  | 2-16 Communication of critical concerns | Risk Management - Emergency and Crisis Management |  |  |  |
|  |  | Business Ethics |  |  |  |
|  | 2-17 Collective knowledge of the highest governance body | Sustainability Governance |  |  |  |
|  |  | Management Information Circular |  |  |  |
|  | 2-18 Evaluation of the performance of the highest governance body | Management Information Circular |  |  |  |
|  |  | Audit Committee Charter |  |  |  |
|  | 2-19 Remuneration policies | Sustainability Governance |  |  |  |
|  |  | Management Information Circular |  |  |  |
|  |  | Nominating and Governance Committee Charter |  |  |  |
|  |  | Human Resources and Compensation Committee Charter |  |  |  |
|  | 2-20 Process to determine remuneration | Management Information Circular |  |  |  |
|  |  | Human Resources and Compensation Committee Charter |  |  |  |


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|  |  |  | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| GRI 2: General Disclosures 2021 | 2-21 Annual total compensation ratio | Not reported | Ratio of the annual total compensation for the organization's highestpaid individual to the median annual total compensation for all employees. | Information unavailable/ incomplete | There would be no accurate or meaningful way of determining the real pay ratio described and such a comparison would be of little utility given the multiple jurisdictions the Company operates in (which each have different costs of living, taxation, compensation and benefits practices, currency considerations, inflation rates, etc.). Trying to normalize all such circumstances and external factors to provide an accurate comparison would not be feasible. |
|  | 2-22 Statement on sustainable development strategy | Introduction - President and \& CEO's Message |  |  |  |
|  |  | Introduction - Chair's Message |  |  |  |
|  |  | Communities and Sustainable Development Committee Charter |  |  |  |
|  |  | Annual Report |  |  |  |
|  | 2-23 Policy commitments | Sustainability Governance |  |  |  |
|  |  | ESG Strategy and Approach |  |  |  |
|  |  | ESG Audits and Performance Monitoring |  |  |  |
|  |  | Business Ethics |  |  |  |
|  |  | Management Information Circular |  |  |  |
|  | 2-24 Embedding policy commitments | Sustainability Governance |  |  |  |
|  |  | ESG Strategy and Approach |  |  |  |
|  |  | ESG Audits and Performance Monitoring |  |  |  |
|  | 2-25 Processes to remediate negative impacts | Engagement with Communities of Interest |  |  |  |
|  |  | ESG Strategy and Approach |  |  |  |
|  |  | ESG Audits and Performance Monitoring |  |  |  |
|  | 2-26 Mechanisms for seeking advice and raising concerns | Engagement with Communities of Interest Mechanisms For Seeking Advice And Raising Concerns |  |  |  |
|  | 2-27 Compliance with laws and regulations | Sustainability Governance |  |  |  |
|  |  | Engagement with Communities of Interest |  |  |  |
|  |  | 2023 Sustainability Performance Data Book Compliance |  |  |  |


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|  |  |  | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| GRI 2: General Disclosures 2021 | 2-28 Membership associations | Company Information - Membership Associations 2023 Sustainability Performance Data Book Memberships |  |  |  |
|  | 2-29 Approach to stakeholder engagement | Engagement with Communities of Interest <br> Relationships with Communities and Indigenous Peoples <br> ESG Audits and Performance Monitoring |  |  |  |
|  | 2-30 Collective bargaining agreements | Human Capital Development - Labour Relations <br> 2023 Sustainability Performance Data Book - Collective <br> Bargaining <br> Global Human Rights Policy |  |  |  |
| Material Topics |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-1 Process to determine material topics | Materiality Process |  |  |  |
|  | 3-2 List of material topics | 2023 Material Topics |  |  |  |
| Economic performance |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework <br> Socio-Economic Contributions |  |  |  |
| GRI 201: <br> Economic <br> Performance 2016 | 201-1 Direct economic value generated and distributed | Socio-Economic Contributions <br> 2023 Sustainability Performance Data Book - Direct Economic Value |  |  |  |
|  | 201-2 Financial implications and other risks and opportunities due to climate change | Climate, Energy and Greenhouse Gas Emissions Report <br> Annual Report <br> 2024 Information Circular |  |  |  |
|  | 201-4 Financial assistance received from government | Tax Transparency <br> Global Guidelines Regarding Tax Matters |  |  |  |
| Market presence |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework Inclusion and Diversity |  |  |  |
| GRI 202: Market <br> Presence 2016 | 202-2 Proportion of senior management hired from the local community | Socio-Economic Contributions - Local Employment and Procurement <br> Inclusion and Diversity - Local Hiring <br> 2023 Sustainability Performance Data Book - Market Presence |  |  |  |


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| Indirect economic impacts |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework Socio-Economic Contributions |  |  |  |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 Infrastructure investments and services supported | Socio-Economic Contributions |  |  |  |
|  | 203-2 Significant indirect economic impacts | Socio-Economic Contributions |  |  |  |
| Procurement practices |  |  |  |  |  |
| GRI 3: Material <br> Topics 2021 | 3-3 Management of material topics | ESG Management Framework Socio-Economic Contributions |  |  |  |
| GRI 204: <br> Procurement <br> Practices 2016 | 204-1 Proportion of spending on local suppliers | Socio-Economic Contributions - Local Employment and Procurement <br> 2023 Sustainability Performance Data Book Procurement Practices |  |  |  |
| Anti-corruption |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework Business Ethics |  |  |  |
| GRI 205: <br> Anti-corruption 2016 | 205-1 Operations assessed for risks related to corruption | Business Ethics |  |  |  |
|  | 205-2 Communication and training about anticorruption policies and procedures | Business Ethics |  |  |  |
|  | 205-3 Confirmed incidents of corruption and actions taken | Business Ethics |  |  |  |
| Tax |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework Business Ethics |  |  |  |
| GRI 207: Tax 2019 | 207-1 Approach to tax | Business Ethics |  |  |  |
|  | 207-2 Tax governance, control, and risk management | Business Ethics |  |  |  |
|  | 207-3 Stakeholder engagement and management of concerns related to tax | Human Capital Development Business Ethics |  |  |  |
|  | 207-4 Country-by-country reporting | 2023 Sustainability Performance Data Book - Direct Economic Value |  |  |  |


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|  |  |  | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| Materials |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework |  |  |  |
| GRI 301: Materials 2016 | 301-1 Materials used by weight or volume | 2023 Sustainability Performance Data Book - Waste \& Hazardous Materials |  |  |  |
|  | 301-2 Recycled input materials used | 2023 Sustainability Performance Data Book - Waste \& Hazardous Materials |  |  |  |
| Energy |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | Energy and GHG Emissions <br> Climate, Energy and Greenhouse Gas Emissions Report |  |  |  |
| $\begin{aligned} & \text { GRI 302: Energy } \\ & 2016 \end{aligned}$ | 302-1 Energy consumption within the organization | Climate, Energy and Greenhouse Gas Emissions Report 2023 Sustainability Performance Data Book - Energy |  |  |  |
|  | 302-2 Energy consumption outside of the organization | Climate, Energy and Greenhouse Gas Emissions Report 2023 Sustainability Performance Data Book - Energy |  |  |  |
|  | 302-3 Energy intensity | Climate, Energy and Greenhouse Gas Emissions Report 2023 Sustainability Performance Data Book - Energy |  |  |  |
|  | 302-4 Reduction of energy consumption | Climate, Energy and Greenhouse Gas Emissions Report 2023 Sustainability Performance Data Book - Energy |  |  |  |
|  | 302-5 Reductions in energy requirements of products and services | Climate, Energy and Greenhouse Gas Emissions Report 2023 Sustainability Performance Data Book - Energy |  |  |  |
| Water and effluents |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework Water Stewardship |  |  |  |
| GRI 303: Water and Effluents 2018 | 303-1 Interactions with water as a shared resource | Water Stewardship |  |  |  |
|  | 303-2 Management of water discharge-related impacts | Water Stewardship |  |  |  |
|  | 303-3 Water withdrawal | Water Stewardship <br> 2023 Sustainability Performance Data Book - Water |  |  |  |
|  | 303-4 Water discharge | Water Stewardship <br> 2023 Sustainability Performance Data Book - Water |  |  |  |
|  | 303-5 Water consumption | Water Stewardship <br> 2023 Sustainability Performance Data Book - Water |  |  |  |


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| Biodiversity |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework <br> Biodiversity and Land Use <br> 2023 Sustainability Performance Data Book - <br> Biodiversity |  |  |  |
| GRI 304: <br> Biodiversity 2016 | 304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas | Biodiversity and Land Use - Biodiversity Conservation |  |  |  |
|  | 304-2 Significant impacts of activities, products and services on biodiversity | Biodiversity and Land Use |  |  |  |
|  | 304-3 Habitats protected or restored | Biodiversity and Land Use <br> 2023 Sustainability Performance Data Book - <br> Biodiversity |  |  |  |
|  | 304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations | Biodiversity and Land Use |  |  |  |
| GRI G4: Mining \& Metals Sector Supplement | MM1 Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated | Biodiversity and Land Use <br> 2023 Sustainability Performance Data Book - <br> Biodiversity |  |  |  |
| GRI G4: Mining \& Metals Sector Supplement | MM2 Total sites requiring biodiversity management plans | Biodiversity and Land Use |  |  |  |
| Emissions |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework <br> Energy and GHG Emissions <br> Climate, Energy and Greenhouse Gas Emissions Report |  |  |  |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | Climate, Energy and Greenhouse Gas Emissions Report <br> 2023 Sustainability Performance Data Book - GHG <br> Emissions |  |  |  |
|  | 305-2 Energy indirect (Scope 2) GHG emissions | Climate, Energy and Greenhouse Gas Emissions Report 2023 Sustainability Performance Data Book - GHG Emissions |  |  |  |
|  | 305-3 Other indirect (Scope 3) GHG emissions | Climate, Energy and Greenhouse Gas Emissions Report 2023 Sustainability Performance Data Book - GHG Emissions |  |  |  |


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| GRI 305: Emissions 2016 | 305-4 GHG emissions intensity | Climate, Energy and Greenhouse Gas Emissions Report 2023 Sustainability Performance Data Book - GHG Emissions |  |  |  |
|  | 305-5 Reduction of GHG emissions | Climate, Energy and Greenhouse Gas Emissions Report 2023 Sustainability Performance Data Book - GHG Emissions |  |  |  |
|  | 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | 2023 Sustainability Performance Data Book - Air Quality |  |  |  |
| Waste |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework <br> Tailings Facilities and Waste Management |  |  |  |
| GRI 306: Waste 2020 | 306-1 Waste generation and significant waste-related impacts | Tailings Facilities and Waste Management |  |  |  |
|  | 306-2 Management of significant waste-related impacts | Tailings Facilities and Waste Management |  |  |  |
|  | 306-3 Waste generated | Tailings Facilities and Waste Management <br> 2023 Sustainability Performance Data Book - Waste \& Hazardous Materials |  |  |  |
|  | 306-4 Waste diverted from disposal | Tailings Facilities and Waste Management <br> 2023 Sustainability Performance Data Book - Waste \& Hazardous Materials |  |  |  |
|  | 306-5 Waste directed to disposal | Tailings Facilities and Waste Management 2023 Sustainability Performance Data Book - Waste \& Hazardous Materials |  |  |  |
| GRI G4: Mining \& Metals Sector Supplement | MM3 Total amounts of overburden, rock, tailings, and sludges and their associated risks | Tailings Facilities and Waste Management <br> 2023 Sustainability Performance Data Book - Waste \& Hazardous Materials |  |  |  |
| Supplier environmental assessment |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework <br> Risk Management - Supply Chain Risk Management |  |  |  |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria | 2023 Sustainability Performance Data Book - Supply Chain Risk Management |  |  |  |


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| Employment |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework <br> Human Capital Development <br> Inclusion and Diversity |  |  |  |
| GRI 401: <br> Employment 2016 | 401-1 New employee hires and employee turnover | Human Capital Development <br> Inclusion and Diversity <br> 2023 Sustainability Performance Data Book Employment |  |  |  |
| Labour/management relations |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework <br> Human Capital Development - Labour Relations |  |  |  |
| GRI G4: Mining \& Metals Sector Supplement | MM4 Number of strikes and lockouts exceeding one week's duration, by country | Human Capital Development <br> 2023 Sustainability Performance Data Book - Strikes and Lockouts |  |  |  |
| Occupational health and safety |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework <br> Health and Safety |  |  |  |
| GRI 403: <br> Occupational <br> Health and <br> Safety 2018 | 403-1 Occupational health and safety management system | Health and Safety |  |  |  |
|  | 403-2 Hazard identification, risk assessment, and incident investigation | Health and Safety |  |  |  |
|  | 403-3 Occupational health services | Health and Safety |  |  |  |
|  | 403-4 Worker participation, consultation, and communication on occupational health and safety | Health and Safety |  |  |  |
|  | 403-5 Worker training on occupational health and safety | Health and Safety |  |  |  |
|  | 403-6 Promotion of worker health | Human Capital Development |  |  |  |
|  | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Health and Safety <br> Health and Safety Policy |  |  |  |
|  | 403-9 Work-related injuries | Health and Safety <br> 2023 Sustainability Performance Data Book Occupational Health and Safety |  |  |  |



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| Freedom of association and collective bargaining |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework <br> Human Capital Development - Labour Relations |  |  |  |
| GRI 407: Freedom of Association and Collective Bargaining 2016 | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | As of December 31, 2023, the right to exercise freedom of association and collective bargaining was not identified as a significant risk for any of our operations or high-risk suppliers. |  |  |  |
| Child labour |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework <br> Engagement with Communities of Interest - Human Rights Due Diligence |  |  |  |
| GRI 408: Child Labour 2016 | 408-1 Operations and suppliers at significant risk for incidents of child labour | As members of MAC, we have committed to respecting the rights of our workers and not engaging in or supporting the practice of child labour. As of December 31, 2023, child labour was not identified as a significant risk for any of our operations or our high-risk suppliers. |  |  |  |
| Forced or compulsory labour |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework <br> Engagement with Communities of Interest - Human Rights Due Diligence |  |  |  |
| GRI 409: Forced or Compulsory Labour 2016 | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour | As members of MAC, we have committed to respecting the rights of our workers and not engaging in or supporting the practice of forced labour. As of December 31, 2023, forced labour was not identified as a significant risk for any of our operations or high-risk suppliers. |  |  |  |
| Security practices |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework Security Practices |  |  |  |
| GRI 410: Security <br> Practices 2016 | 410-1 Security personnel trained in human rights policies or procedures | Security Practices <br> 2023 Sustainability Performance Data Book - Security Personnel Training |  |  |  |


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|  |  |  | REQUIREMENT(S) OMITTED | REASON | EXPLANATION |
| Rights of indigenous peoples |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework <br> Relationships with Communities and Indigenous Peoples |  |  |  |
| GRI 411: Rights of Indigenous Peoples 2016 | 411-1 Incidents of violations involving rights of indigenous peoples | Relationships with Communities and Indigenous Peoples |  |  |  |
| Local communities |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework <br> Relationships with Communities and Indigenous Peoples |  |  |  |
| GRI 413: Local Communities 2016 | 413-1 Operations with local community engagement, impact assessments, and development programs | Engagement with Communities of Interest <br> Relationships with Communities and Indigenous Peoples <br> ESG Audits and Performance Monitoring <br> Risk Management |  |  |  |
|  | 413-2 Operations with significant actual and potential negative impacts on local communities | ESG Management Framework <br> Risk Management <br> 2023 Material Topics |  |  |  |
| GRI G4: Mining \& Metals Sector Supplement | 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 | Relationships with Communities and Indigenous Peoples <br> 2023 Sustainability Performance Data Book - Security, Reserves \& IND ppl. |  |  |  |
|  | MM6 Numbers and description of significant disputes relating to land use, customary rights of local communities, and indigenous people | Relationships with Communities and Indigenous Peoples |  |  |  |
|  | MM7 Grievance mechanisms used to resolve disputes relating to land use, customary rights of local communities, and indigenous people | Relationships with Communities and Indigenous Peoples |  |  |  |
| Relationships with Communities and Indigenous Peoples |  |  |  |  |  |
| GRI G4: Mining \& Metals Sector Supplement | MM8 Number and percentage of company operating sites where artisanal and small-scale mining takes place on, or adjacent to, the site | Relationships with Communities and Indigenous Peoples |  |  |  |


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| Relocation |  |  |  |  |  |
| GRI G4: Mining \& Metals Sector Supplement | MM9 Sites where resettlement took place, the number of households resettled in each, and how their livelihoods were affected in the process | Relationships with Communities and Indigenous Peoples |  |  |  |
| Closure planning |  |  |  |  |  |
| GRI G4: Mining \& Metals Sector Supplement | MM10 Number and percentage of operations with closure plans | Mine Closure and Rehabilitation |  |  |  |
| Supplier social assessment |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework <br> Risk Management |  |  |  |
| GRI 414: Supplier Social Assessment 2016 | 414-1 New suppliers that were screened using social criteria | Risk Management - Supply Chain Risk Management |  |  |  |
| Public policy |  |  |  |  |  |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | ESG Management Framework <br> Business Ethics |  |  |  |
| GRI 415: Public Policy 2016 | 415-1 Political contributions | Business Ethics - Tax transparency |  |  |  |

## SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB) INDEX

| Statement of use | Pan American Silver has reported in accordance with the SASB Standards for the period January 1-December 31, 2023 |
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| Applicable Sector Standards | Metals and Mining Sustainability Accounting Standard |

## Applicable Sector Standards Metals and Mining Sustainability Accounting Standard

| TOPIC | SASB CODE AND ACCOUNTING METRIC | CATEGORY | UNIT OF MEASURE | REFERENCE | COMMENTARY |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Greenhouse Gas Emissions | EM-MM-110a. 1 <br> Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations | Quantitative | $\begin{aligned} & \text { Metric tons ( } \mathrm{t} \text { ) } \\ & \mathrm{CO}_{2} \mathrm{Eq} \\ & \text { Percentage (\%) } \end{aligned}$ | 2023 Sustainability Performance Data <br> Book-GHG Emissions |  |
|  | EM-MM-110a. 2 <br> Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets | Discussion and analysis | N/A | Climate, Energy and Greenhouse Gas Emissions Report |  |
| Air Quality | EM-MM-120a. 1 <br> Air emissions of the following pollutants: (1) CO , (2) NOx (excluding N2O), (3) SOx, (4) particulate matter (PM10), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs) | Quantitative | Metric tons (t) | (1) - (7) 2023 Sustainability Performance Data Book - Air Quality |  |
| Energy <br> Management | EM-MM-130a. 1 <br> (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable | Quantitative | Gigajoules (GJ) | (1) - (3) 2023 Sustainability Performance Data Book - Energy |  |
| Water Management | EM-MM-140a. 1 <br> (1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress | Quantitative | Thousand cubic meters ( $\mathrm{m}^{3}$ ) <br> Percentage (\%) | (1) - (2) 2023 Sustainability Performance Data Book - Water <br> (1) - (2) 2023 Sustainability Performance Data Book - Water |  |
|  | EM-MM-140a. 2 <br> Number of incidents of non-compliance associated with water quality permits, standards, and regulations | Quantitative | Number | Water Stewardship |  |
| Waste \& Hazardous Materials Management | EM-MM-150a. 4 <br> Total weight of non-mineral waste generated | Quantitative | Metric tons (t) | 2023 Sustainability Performance Data <br> Book - Waste \& Hazardous Materials |  |
|  | EM-MM-150a. 5 <br> Total weight of tailings produced | Quantitative | Metric tons (t) | 2023 Sustainability Performance Data Book - Waste \& Hazardous Materials |  |
|  | EM-MM-150a. 6 <br> Total weight of waste rock generated | Quantitative | Metric tons (t) | 2023 Sustainability Performance Data <br> Book - Waste \& Hazardous Materials |  |
|  | EM-MM-150a. 7 <br> Total weight of hazardous waste generated | Quantitative | Metric tons (t) | 2023 Sustainability Performance Data <br> Book - Waste \& Hazardous Materials |  |
|  | EM-MM-150a. 8 <br> Total weight of hazardous waste recycled | Quantitative | Metric tons (t) | 2023 Sustainability Performance Data <br> Book - Waste \& Hazardous Materials |  |



| TOPIC | SASB CODE AND ACCOUNTING METRIC | CATEGORY | UNIT OF MEASURE | REFERENCE | COMMENTARY |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Community Relations | EM-MM-210b. 1 <br> Discussion of process to manage risks and opportunities associated with community rights and interests | Discussion and Analysis | N/A | Risk Management |  |
|  |  |  |  | ESG Management Framework |  |
|  |  |  |  | Human Rights Management |  |
|  |  |  |  | Water Stewardship |  |
|  |  |  |  | Tailings Facilities and Waste Management |  |
|  |  |  |  | Mine Closure and Rehabilitation |  |
|  |  |  |  | Relationships with Communities and Indigenous Peoples |  |
|  |  |  |  | Socio-Economic Contributions |  |
|  |  |  |  | Inclusion and Diversity |  |
|  |  |  |  | Business Ethics |  |
|  | EM-MM-210b. 2 <br> Number of non-technical delays | Quantitative | Number, Days | 2023 Sustainability Performance Data Book - Production Delays |  |
| Labour <br> Relations | EM-MM-310a. 1 <br> Percentage of active workforce covered under collective bargaining agreements, broken down by U.S. and foreign employees | Quantitative | Percentage (\%) | 2023 Sustainability Performance Data Book - Collective Bargaining |  |
|  | EM-MM-310a. 2 <br> Number and duration of strikes and lockouts | Quantitative | Number, Days | 2023 Sustainability Performance Data Book - Strikes and Lockouts |  |
| Workforce Health \& Safety | EM-MM-320a. 1 <br> (1) MSHA all-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees | Quantitative | Rate | (1) - (2) 2023 Sustainability Performance Data Book - Occupational Health \& Safety <br> (3) Not reported <br> (4) Health \& Safety | (3) PAAS does not collect near miss frequency rate (NMFR) data at the corporate level. This data is collected and managed at some sites only. <br> (4) We provide the total number of training hours provided to all employees and contractors. We do not provide average hours of health, safety, and emergency response training, or breakdown training between employees and contractors. |
| Business Ethics and Transparency | $\text { EM-MM-510a. } 1$ | Quantitative | N/A | Risk Management Business Ethics |  |
|  | EM-MM-510a. 2 <br> Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index | Quantitative | Metric tons ( t ) saleable | 2023 Sustainability Performance Data <br> Book - Anti-Corruption |  |


| TOPIC | SASB CODE AND ACCOUNTING METRIC | CATEGORY | UNIT OF MEASURE | REFERENCE | COMMENTARY |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Tailings Storage Facilities Management | EM-MM-540a. 1 <br> Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current amount of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11) mitigation measures, (12) site-specific EPRP | Quantitative | Various | (1) - (12) 2023 Sustainability Performance Data Book - Tailings Storage Facilities |  |
|  | EM-MM-540a. 2 <br> Summary of tailings management systems and governance structure used to monitor and maintain the stability of tailings storage facilities | Discussion and Analysis | N/A | Tailings Facilities and Waste Management - Tailings Facilites Management |  |
|  | EM-MM-540a. 3 <br> Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities | Discussion and Analysis | N/A | Tailings Facilities and Waste Management - Tailings Facilites Management |  |
| Scale of the Business | EM-MM-000.A <br> Production of (1) metal ores and (2) finished metal products | Quantitative | Metric tons ( t ) saleable | (1) - (2) 2023 Sustainability Performance Data Book - Production |  |
|  | EM-MM-000.B <br> Total number of employees, percentage contractors | Quantitative | Number <br> Percentage (\%) | Human Capital Development <br> 2023 Sustainability Performance Data <br> Book - Workforce |  |

## TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD) INDEX

Statement of use Pan American Silver has reported in accordance with the TCFD Disclosures for the period January 1, 2023 - December 31, 2023

| TCFD RECOMMENDATION |  | REFERENCE |
| :---: | :---: | :---: |
| Governance |  |  |
| Disclose the organization's governance around climate-related risks and opportunities. | a) Describe the board's oversight of climate-related risks and opportunities. | Climate, Energy and Greenhouse Gas Emissions Report - Governance |
|  |  | Sustainability Governance - Board of Directors |
|  |  | Risk Management - Risk Management Process |
|  | b) Describe management's role in assessing and managing climate-related risks and opportunities. | Climate, Energy and Greenhouse Gas Emissions Report - Governance |
|  |  | Sustainability Governance - Board of Directors |
|  |  | Risk Management - Risk Management Process |
| Strategy |  |  |
| Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material. | a) Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term. | Climate, Energy and Greenhouse Gas Emissions Report - Climate Change Strategy |
|  |  | Climate, Energy and Greenhouse Gas Emissions Report - Climate Risks and Opportunities |
|  | b) Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning. | Climate, Energy and Greenhouse Gas Emissions Report - Climate Change Strategy |
|  |  | Climate, Energy and Greenhouse Gas Emissions Report - Climate Risks and Opportunities |
|  | c) Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a $2^{\circ} \mathrm{C}$ or lower scenario. | Climate, Energy and Greenhouse Gas Emissions Report - Climate Change Strategy |
|  |  | Climate, Energy and Greenhouse Gas Emissions Report - TCFD Physical Risks Infographic |
| Risk Management |  |  |
| Disclose how the organization identifies, assesses, and manages climate-related risks. | a) Describe the organization's processes for identifying and assessing climate-related risks. | Climate, Energy and Greenhouse Gas Emissions Report - Climate Risks and Opportunities |
|  |  | Climate, Energy and Greenhouse Gas Emissions Report - Initiatives |
|  |  | Risk Management - Risk Management Process |
|  | b) Describe the organization's processes for managing climate-related risks. | Climate, Energy and Greenhouse Gas Emissions Report - Climate Risks and Opportunities |
|  |  | Climate, Energy and Greenhouse Gas Emissions Report - Initiatives |
|  | c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management. | Climate, Energy and Greenhouse Gas Emissions Report - Climate Risks and Opportunities |
|  |  | Risk Management - Risk Management Process |
| Metrics and Targets |  |  |
| Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material. | a) Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process. | Climate, Energy and Greenhouse Gas Emissions Report - Our Performance: Metrics and Targets |
|  | b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks. | Climate, Energy and Greenhouse Gas Emissions Report - Our Performance: Metrics and Targets 2023 Sustainability Performance Data Book - GHG Emissions |
|  | c) Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets. | Climate, Energy and Greenhouse Gas Emissions Report - Our Performance: Metrics and Targets |
|  |  | Summary of Performance and Goals -2024 ESG Goals |
|  |  | 2023 Sustainability Performance Data Book - Environmental Goals by Mine Site |


[^0]:    Pan American Silver's 2023 Sustainability Report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards and in alignment with the Sustainability Accounting Standards Board (SASB) Metals \& Mining Sustainability Accounting Standard (version 2021-12) for the period January 1 to December 31, 2023. Pan American Silver also continued to incorporate the Task Force on Climate-related Financial Disclosure's (TCFD) reporting recommendations in our 2023 Sustainability Report with the aim to progressively improve the quality and transparency of our climate-related disclosures.

    This document includes the following indexes:

    1. Global Reporting Initiative (GRI) Content Index
    2. Sustainability Accounting Standards Board (SASB) - Metals \& Mining Sustainability Accounting Standard Index
    3. Task Force on Climate-Related Financial Disclosures (TCFD) Index

    The GRI, SASB and TCFD indexes included in this document are intended to help stakeholders navigate our disclosures and easily locate relevant information.

    The acquisition of Yamana Gold Inc. on March 31, 2023, added four producing mines to Pan American Silver's portfolio (together the "Acquired Mines").

