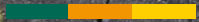


COLOMBIA | NICARAGUA | ARGENTINA



SUSTAINABILITY REPORT

2022



SUSTAINABILITY **REPORT**

2022



OUR HEADQUARTERS:



Colombia

Cra 43A # 14 - 109, Edificio Nova Tempo, piso 6 Medellín.
Phone (57) 604 266 57 57
comunicaciones.mineros@mineros.com.co
www.mineros.com.co

Nicaragua

Óptica Nicaragüense, 4c. abajo Managua
Phone (505) 22661925
info@hemco.com.ni
www.hemco.com.ni

Argentina


Ruta 40 km 3700, Jáchal, San Juan
Oficina San Juan: Calle General Paz (Oeste) 558 - Capital - San Juan
Phone +54 0264 4299700
Jáchal Office: Calle San Juan 451 - Jáchal - San Juan

Canadá

120 Adelaide St. West, Suite 2500 Toronto, ON, Canada, M5H 1T1 647-496-3011



Mineros

- **President and CEO**
Andrés Restrepo Isaza
 - **Vice President Finance and Administration**
Alan Wancier Rode
 - **Vice President Colombia**
Santiago Cardona Múnera
 - **Vice President Nicaragua**
Luis Fernando Villa
 - **Vice President Argentina**
John Jairo Cuervo Muñoz
- 

Memory coordination

Dirección de Sostenibilidad Corporativa

Photographs

- Taken in the Company's areas of influence. Some as a result of a contest among collaborators in Colombia, Nicaragua and Argentina.
- Cover photo: Aerial view from Cerro Capitan, Bonanza, RACCN, Nicaragua.

Editing and graphic design

IHD Colombia

Translation

Rentv S.A.S.

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ABOUT THIS REPORT

PHOTOGRAPHY BY: JULIO CÉSAR AMBERK, MINEROS ARGENTINA



Mineros

MESSAGE OF THE PRESIDENT AND CEO

I am pleased to present our Sustainability Report, a report that summarizes the most outstanding results of Mineros' economic, social and environmental performance during 2022.

First of all, I would like to thank all the authorities, trade associations, our employees, contractors, communities and all other relevant stakeholders for their strong support and contribution.

We ended a year full of activities, challenges and learning. The year 2022 brought with it several opportunities to continue to make ourselves known abroad, we continued to develop strategies to improve our operations, and we also had unfortunate events such as the loss of our colleagues at Mineros Colombia, whom we will always remember.

We also had changes in the management team, with the addition of Ana María Ríos Puerta as Vice President of Business Development and Luis Fernando Villa as Vice President of Mineros Nicaragua. Both have an important trajectory in our Company and extensive knowledge of the sector.

Furthermore, throughout the year we received important certifications and recognitions in our different operations, which fill us with joy and invite us to continue joining efforts and working as a team to improve.

We carried out for the first time the measurement and evaluation of our work environment, with the help of Great Place to Work, whose results allowed us to obtain certification as a company that advocates the well-being of its employees and the achievement of results in the three countries where we operate. As a result, we are the first mining company in Colombia and Central America, and the second in Argentina, to obtain this certification.

This diagnosis allowed us to learn about our strengths and identify the gaps we need to close. We will continue to work with determination and persistence in order to improve the experience of our employees in the Company.

Moreover, we now have ISO 45001 certification for Occupational Health and Safety Management and 14001 certification for the Environmental Management System, as well as ISO 45001 certification for the Environmental Management System in the three countries where we operated—this reflects our commitment to the well-being of our people and the protection of the environment.

“ We are committed to responsible and well-done mining that generates well-being in the regions where we are present; is a fundamental pillar in the development of countries and a focus of progress for communities.”



Andrés Restrepo Isaza
President and CEO  Mineros S.A.



ABOUT OUR SUSTAINABILITY REPORT

(2-2, 2-3, 2-4)

We present to our stakeholders our Sustainability Report for the period from January 1 to December 31, 2022, in accordance with the Global Reporting Initiative (GRI) Standards—updated version 2021, which is used in most industries and provides a universally applicable comparable framework for analysing and understanding economic, social and environmental aspects.

There have been no significant changes in the scope of the report with respect to the 2021 report and this report covers all Mineros S.A. operations.

This report presents our performance associated with each material issue during the year 2022 in the social, environmental, economic areas, HSE and employee well-being, providing the information required to understand the nature of the Business Group, the material issues, the most representative impacts generated and how they were managed, as well as our contribution to the achievement of the Sustainable Development Goals (SDGs), defined by the United Nations.



The information presented in this document was obtained through data collected by each of the areas responsible for operations, which allowed us to have reliable information to measure our progress and risks, and to be accountable and transparent to our stakeholders, communicating our management and performance in compliance with our sustainability objectives.

We ratify in this 2022 version our commitment to transparently reporting to our stakeholders the sustainability performance of the companies that are part of Mineros Group: Mineros Alluvial, Negocios Agroforestales, Fundación Mineros, Hemco (in Nicaragua) and Minas Argentinas (in Argentina). No mining activities were carried out at Compañía Minera de Ataco; therefore, no information is included in this regard.

The opinion of our stakeholders is of vital importance to Mineros S.A. Therefore, through the website www.mineros.com.co you can contact to us if you have questions about the information in this Report.

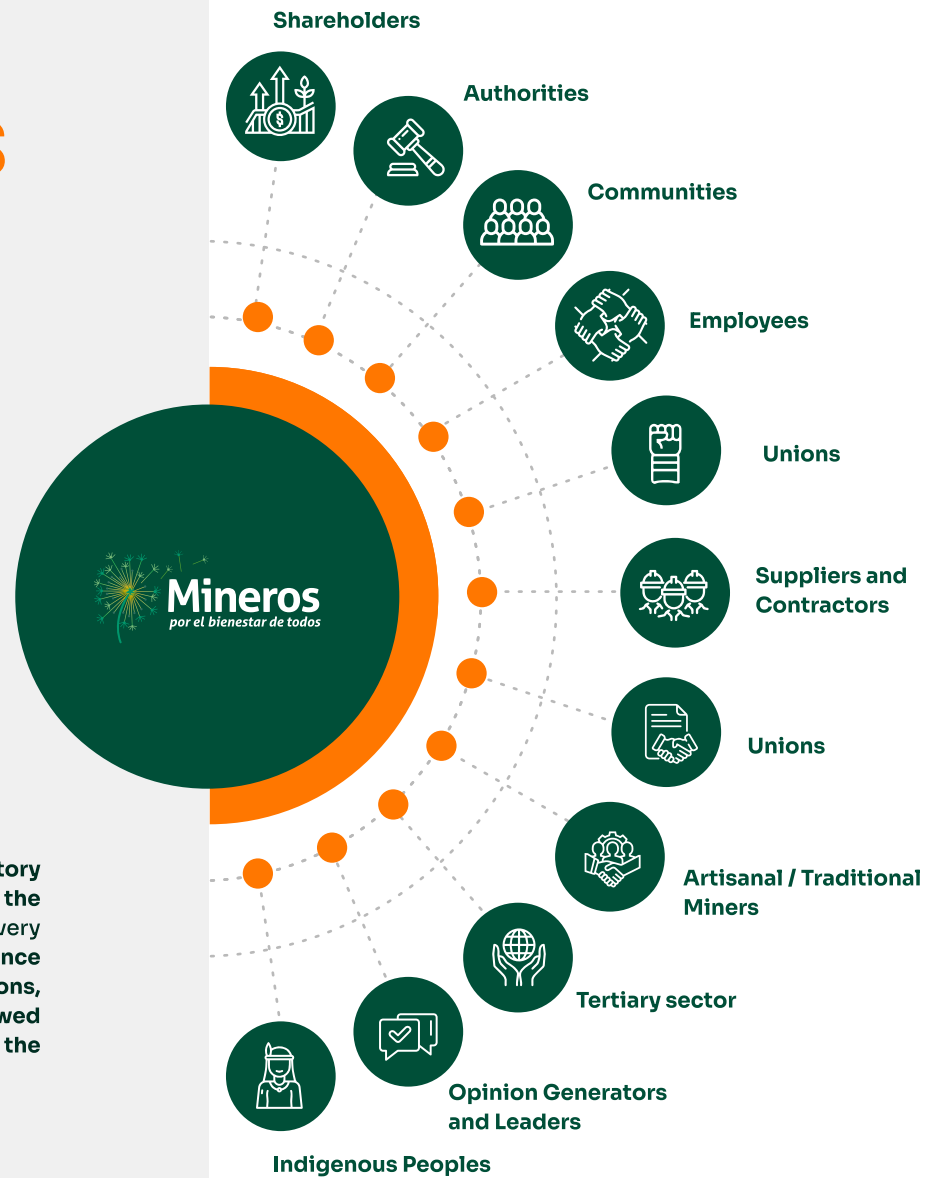
All monetary values in this report are expressed in US dollars unless otherwise specified.



OUR STAKEHOLDERS

(2-29)

Stakeholders were identified through a participatory process in each of the mining operations of the business group, considering variables for every stakeholder group such as the degree of their influence in decision-making, revenues, operations, organizational strategy, and reputation, which allowed us to highlight their importance and relevance for the business group.





Relationship with our stakeholders

(102-43)



Shareholders

We maintain a transparent relationship with our shareholders, to whom we provide relevant information on our management and results, and we strive for profitable and sustainable growth and the generation of value for shareholders and society.



Authorities

We are respectful of institutions and the law. We interact with government authorities, seeking to collaborate without interfering and contribute without supplanting their obligations. We recognize official enforcement agencies and the armed forces as the only ones legitimized to guarantee public order.



Communities

We work to improve the quality of life of the communities located in the area of influence of our operations and promote their sustainable development.



Employees

We base our relationships with all our employees on mutual respect and respect for their individuality and integrity.

We promote and guarantee the appropriate resources and work methods to achieve optimal conditions for the good health and safety of workers in their jobs.



Unions

We maintain a respectful relationship with labor unions. We guarantee compliance with decent working conditions and strict respect for human and labor rights. Likewise, we maintain open and permanent communication and we offer them support for the exercise of union activities.



Indigenous peoples

Our relationship with indigenous peoples is based on respect for their rights, culture and ancestral traditions.



Opinion Generators and Leaders

With the media and opinion makers at local, national and international level, we maintain a relationship of respect and permanent relationship for the disclosure of information on relevant aspects of the Business Group.



Third sector

With non-governmental organizations (NGOs), associations and foundations operating in our areas of influence, we maintain a relationship of respect, collaboration and timely response to their requests, complaints and claims.



Unions

We work with the most important industry associations with whom we maintain a permanent relationship through the different specialized committees, generating specialized information, in order to position the mining sector and to promote best practices



Suppliers and contractors

We foster relationships of trust and mutual respect. We give special consideration to local companies, providing fair competitive conditions and, if necessary, training and coaching to improve their technical quality, competitiveness, and development of their personnel. Suppliers of Mineros and its subsidiaries must abide by the Code of Ethics.



Artisanal/traditional miners

This is a very important group for our operation in Nicaragua. We have relationships with independent artisanal miners and members of cooperatives, with whom we work together to provide technical support, good environmental practices, and occupational health and safety. In Colombia, we support government initiatives for the formalization of traditional miners.



MATERIALITY

(102-47/102-44)

Mineros updates its materiality analysis every two years, which we use as a roadmap to identify and prioritize the most important areas of work on environmental, social and governance (ESG) issues, allowing us to adapt to changes in the environment and the expectations of all our stakeholders.

The prioritization process by which we establish our material issues consists of five steps:



01

Identification of issues to be prioritized

02

Identification of Stakeholders to be consulted

03

Stakeholder consultation exercises in each operation

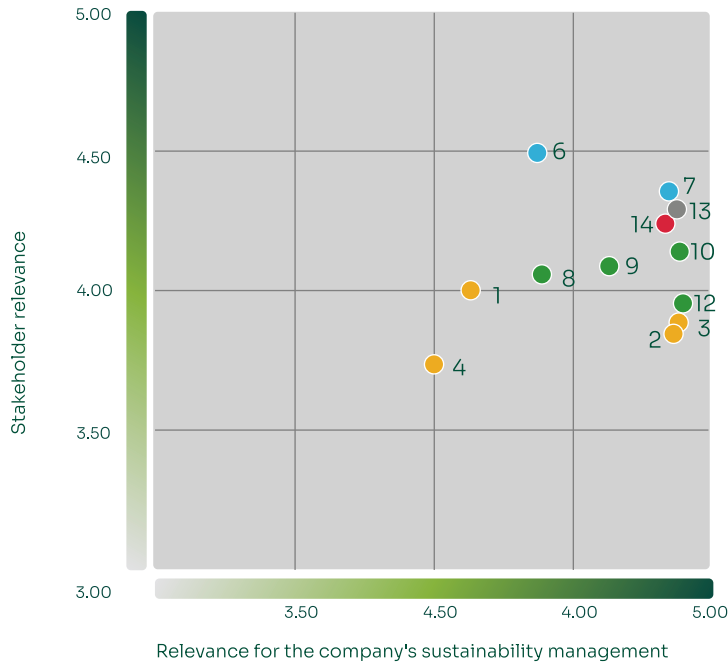
04

Prioritization

05

Validation

Materiality matrix



Each group of issues shown in the Materiality Matrix is color-coded for easy identification, as follows:

- Economic Development
- Economic Development
- Environmental Management
- Internships
- Human Rights

1. Employment generation
2. Economic and organizational development of artisanal mining
3. Procurement and supply of local goods and services
4. Generation of local economic alternatives
5. Ethics and transparency
6. Investment and social development
7. Environmental impact management
8. Protection and efficient use of natural resources
9. Environmental risk management
10. Recovery of areas intervened by mining
11. Occupational health and safety
12. Respect for human rights

In 2022 we updated the materiality analysis and included new tools to make it more rigorous and thus make visible the main perceptions, concerns, expectations, and priorities of our stakeholders regarding the way we operate.

We have defined that the stakeholder consultation process will be repeated every two years—the previous one was held in 2020.

The issues in force that were addressed in the aforementioned consultation were grouped into five

dimensions: social management, human rights, economic development, labor practices, and environmental management, and were ranked by their relevance and importance—they have a significant influence on the opinions of stakeholders.

The materiality matrix indicates the relevance of the issues identified in the consultation for both stakeholders and the business group; the company pays special attention to them in its operation. objeto de atención en la gestión realizada por Mineros.

OUR COMMITMENT TO THE SUSTAINABLE DEVELOPMENT GOALS

(102-12)



We voluntarily assume the commitment to align our social, environmental, and economic management with the Sustainable Development Goals defined by the United Nations in 2015, which seek to end poverty and hunger, ensure food security, improve nutrition, and protect the planet, so that all people in the world may enjoy peace and prosperity.

Our organization's alignment with SDGs strongly supports our management approach to advance in the fulfillment of responsible mining for the well-being of all.

We ensure that our management and performance contribute to reducing poverty, promoting quality education, health and well-being, gender equality, reducing inequality, and the responsible use of natural resources in the areas in which we operate, strengthening the social programs we develop in the territory.

These are the Sustainable Development Goals with which we are aligned in all areas and processes of our management:



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WHO ARE WE?

PHOTOGRAPHY BY: MIGUEL ALEJANDRO DEIANA, DE MINEROS ARGENTINA





MINEROS S.A.

(2-1)

Mineros is a corporation, headquartered in Medellín, Colombia, listed on the Colombian Stock Exchange ("BVC") and the Toronto Stock Exchange ("TSX"), whose principal activity is the extraction of gold and other metals. **We have been working for more than 48 years in the development and exploitation of mining assets in Central and South America,** with a commitment to operate in a sustainable manner through methods that contribute to the protection of the environment, the well-being of all our stakeholders and the economic and social growth of the regions where we operate.

More information about Mineros can be found in the Company's regulatory filings, available on SEDAR at www.sedar.com and on the Company's website at www.mineros.com.co.



LOCATION OF OPERATIONS

(2-2)

Nicaragua

- Underground and artisanal mining.
- 12,270 hectares in the historic Mining Triangle.
- Concessions in Nicaragua: 151.389,5 Hectares.
- Hydroelectric capacity 5.3 MW



- Northern Caribbean Autonomous Region (RACCN)

Colombia

- Alluvial mining.
- Mining properties of 89,674 hectares in the alluvial valley of the alluvial valley of the Nechí River, Ataco, Guamocó, Guintar and Remedios.
- Hydroelectric capacity 18.2 MW.



- Bajo Cauca y Nordeste
- Nechí
- Caucasia
- El Bagre
- Zaragoza
- Anorí

Argentina

- Surface and Underground mining deposits.
- 91 mining properties, between the provinces of San Juan and La Rioja, with 40,801.9 hectares.



- La Rioja
- San Juan



DESTINATION OF EXPORTS

In 2022, the main destination countries for the business group's exports were Canada, the United States, and England.

Mineros Aluvial S.A.S.

COUNTRY	CLIENT	PERCENTAGE
Switzerland	ARGOR HERAEUS	53%
United States	ASAHI REFINING USA	47%

Masa

COUNTRY	CLIENT	PERCENTAGE
Colombia	MINEROS S.A.	100%

Hemco

COUNTRY	CLIENT	PERCENTAGE
England	STONE X FINANCIAL LTD.	28%
Switzerland	ARGOR HERAEUS	24%
United States	AURAMET	26%
United States	ASAHI	23%

Minero s S.A.

COUNTRY	CLIENT	PERCENTAGE
England	AURAMET TRADING, LLC	93%
Canada	ASAHI REFINING CANADA	7%

Consolidated

COUNTRY	CLIENT	PERCENTAGE
United States	ASAHI	25%
United States	AURAMET	32%
Switzerland	ARGOR HERAEUS	28%
England	STONE FINANCIAL LTD.	13%
Canada	ASAHI REFINING CANADA	1%



CORPORATE STRUCTURE

COMPANIES COMPRISING THE CORPORATE GROUP



Mineros



Mineros S.A.

The company's head office is located in Medellín, Colombia



Mineros
COLOMBIA



Mineros Aluvial S.A.S.

It is the company that operates the mining deposits located in the paleochannels of the alluvial valley of the Nechí River in El Bagre, Colombia, in a system of ponds through dredging processes.

Negocios Agroforestales S.A.S.

The corporate purpose of this company is the exploitation, industrialization, use and commercialization, in any form, of renewable or non-renewable resources, as well as the provision of services related to the exploitation of these resources.

Fundación Mineros

The foundation was created in 2010 to strengthen the social management of our operation in Colombia. It promotes alliances and local development projects, manages agreements, and leverages resources aimed at improving the quality of life in the areas of influence.

Minas Argentinas S.A.

This company operates open-pit and subway mining sites at the Gualcamayo mine, located north of San Juan Province, in the department of Jáchal, Argentina.



Mineros
ARGENTINA



Hemco

This company operates underground deposits in the municipality of Bonanza, in the North Caribbean Coast Autonomous Region (RACCN) in Nicaragua, which is part of the Nicaraguan Mining Triangle, located in the municipalities of Bonanza, Siuna, and Rosita.



Mineros
NICARAGUA



STRATEGIC APPROACH

Mineros is focused on developing and operating a diversified, high-quality portfolio of assets. The Company's objective is to become a recognized intermediate gold producer through organic and inorganic growth, diversified in Latin America. We also seek to generate consistent returns and substantial value for our shareholders and stakeholders through a sustainable development model that employs and develops local talent and collaborates with nearby communities.

Mineros' corporate sustainability strategy focuses on fostering positive transformation in the communities where it operates and is guided by the United Nations Sustainable Development Goals. Mineros has built constructive and collaborative relationships with local authorities in each of the jurisdictions where it operates, which have been responsive to the Company's needs.



MISSION

Mineros is a private organization, dedicated to the mining of gold and associated metals, oriented to generate the greatest value for its shareholders with the growth of its mining operations through an excellent Integral Management System framed in corporate social responsibility.

VISION

By 2025, Mineros Group will be recognized for its profitable production growth and its environmental, human, and social impact.

DIRECT EMPLOYEES

(102-7)



Mineros S.A.: 89 Mineros Aluvial S.A.S.: 897



Hemco: 1,385



Minas Argentinas: 550

Total: 2,921

VALUES, PRINCIPLES, STANDARDS, AND NORMS OF BEHAVIOUR OF THE CORPORATE GROUP



Corporate Values

- Honesty
- Responsibility
- Respect
- Humility
- Solidarity



At Mineros we have established a set of values, policies, and standards of behaviour that guide our way of interacting with our co-workers, communities, government officials and, in general, with all those with whom we interact as befits **the exercise of responsible and respectful mining.**

CORPORATE POLICIES

In 2022, Mineros maintained its "Corporate Policy Framework", which dictates the general guidelines and parameters under which the Group's governance is governed. As part of this framework, there is the "Corporate Integral Management Policy", which defines that "we do responsible mining that promotes sustainable development for the well-being of all, we seek operational excellence with innovation and continuous improvement, we work with empowered, ethical and competent personnel, respecting Human Rights and legal requirements".

By the end of 2022, all our mining operations were certified in Environmental Management under the 14001 standard and in the Occupational Health and Safety Management System under the ISO 45001 standard.

CORPORATE GOVERNANCE (2-9)

At Mineros S.A. we recognize the importance of corporate governance for the effective management of the company and the protection of its employees and shareholders. In recent years, corporate governance has become one of the most important issues in terms of financial performance and sustainability for Mineros S.A., increasingly highlighted as a fundamental tool to address issues such **as economic development, respect for human rights, climate change and environmental protection**, which ultimately converge in the development of our business vision and our purpose: for the well-being of all.

The company's approach to significant corporate governance issues is designed with a view to ensuring that the business and affairs of the company are managed effectively in order to enhance value for our shareholders and stakeholders.

Composition of the highest governance body and its committees (2-9)

Board of Directors

The Board of Directors fulfills its mandate directly and through its committees at regularly scheduled meetings or at meetings held when necessary. The frequency of meetings may be increased and the nature of agenda items may be changed depending on the state of the Company's affairs and in light of opportunities or risks facing the Company. Board members are kept informed of the Company's business and affairs at these meetings, as well as through reports to and discussions with management on matters within their particular areas of expertise.



Members of the Board of Directors

- **Eduardo Pacheco Cortés (Chairman)**
- **Alberto Mejía Hernández (Vice Chairman)**
- José Fernando Llano Escandón
- Santiago Perdomo Maldonado
- Juan Carlos Páez Ayala
- Alberto Mejía Hernández
- Lucía Taborda – Beatriz Orrantía
- Dieter W. Jentsch
- Mónica Jiménez
- Sergio Restrepo Isaza

The average length of service of its members on the Board of Directors is 14 years, they are independent members and do not hold any other position within the organization. **The Chairman of the Board of Directors does not hold any executive position in the organization (102-23).**

Corporate Governance Structure

The Corporate Governance structure establishes an effective separation between the three levels of governance: **the General Shareholders' Meeting**, the Board of Directors and the CEO. This structure is public, clear and transparent, in such a way that clear lines of responsibility and communication can be determined, **and facilitates the strategic orientation, supervision, control and effective administration of the Business Group.**

The Board of Directors has four support committees:



Audit and Risk Committee

The main functions of this committee are to ensure compliance with financial reporting and disclosure requirements, evaluation of accounting procedures, interaction with the auditor for the preparation of financial statements and other related matters. In general, this committee is charged with ensuring that the Company's management implements and evaluates an effective financial control and risk management framework.



Executive Compensation Committee

The main objective of this Committee is to support the Board of Directors in fulfilling its responsibilities related to the appointment, hiring, compensation, succession planning and other human resources matters concerning the Company's senior management.



Corporate Governance and Sustainability Committee

This Committee is in charge of analyzing, evaluating, supervising and observing all corporate governance matters, both at the level of the parent company and its subsidiaries and committees, in relation to the bylaws, regulations and applicable laws. It is also responsible for defining and supervising the implementation of the sustainability strategy of the Company and its subsidiaries.



Commercial Opportunities and Optimization Committee

The main and most important function of this Committee is to support the Board of Directors in the development and implementation of a strategy for the growth and technological optimization of the Company (and all its subsidiaries).

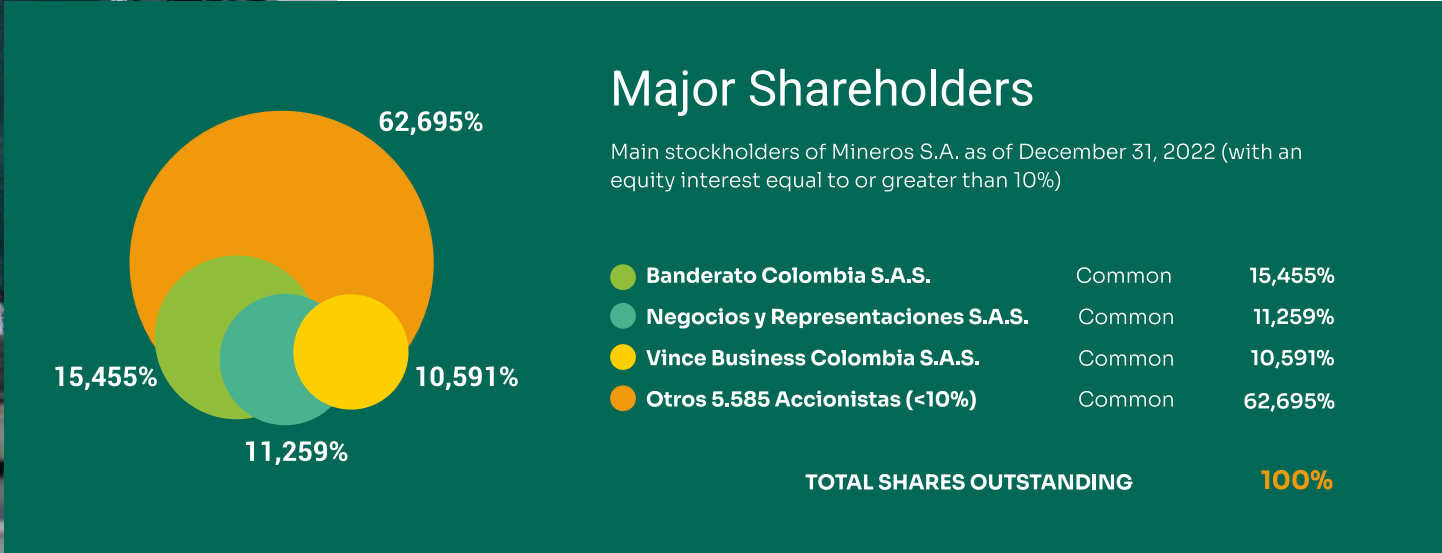


Conflicts of Interest (102-25)

The Company ensures that any Board Member, officer or Administrator of the Company refrains from participating in transactions, promotions or business transactions, definition of policies, standards or procedures, etc., if he/she has any kind of direct or indirect interest therein, which may affect his/her impartiality. In development of the above, the Company has a procedure to identify and adequately manage any conflict of this type, contained in the Code of Good Governance, available on the website www.mineros.com.co

Delegation of Authority (102-19)

The bylaws and corporate governance documents establish the functions and powers of the management bodies, among which are clearly defined those that cannot be delegated. Likewise, through the Institutional Relations Framework Agreement, Mineros established the rules and principles that apply to each of the companies and their Administrators and employees, in their economic, legal, administrative and operational relations with the purpose of aligning the interests and objectives of each of the companies that are part of the Group and generate the greatest value to its Shareholders with the growth of its mining operations, framed in corporate social responsibility.



LEADERSHIP TEAM

(102-47/102-44)



BOARD OF DIRECTORS



CORPORATE ETHICS (102-16)

Mineros establishes in its Code of Ethics and in the Policies for the prevention of the risks of asset laundering and financing of terrorism, as well as in the policy for the prevention of bribery and corruption, the set of values, principles, and behavioural guidelines, which serve as a guide to orient the relationships and the personal and professional treatment that should exist between the Organization and its employees, suppliers, communities and other stakeholders with whom we relate and are mandatory for all employees at all hierarchical levels.

The main guidelines and standards of behavior are found under the heading "How we behave", establishing that our actions are not only based on our corporate values, but also on the frameworks and principles defined in our Corporate Policies, these guidelines apply to all relationships with our related parties. We also have the definition of the behaviours that Mineros expects to govern their daily actions, such as respectful treatment, non-discrimination, good management and confidentiality of information, control of money laundering and financing of terrorism, respect for human rights, fair treatment, rejection of child labor, economic privileges, prevention of bribery and corruption, prevention of labor and sexual harassment, and respect for copyrights.

Mineros ensures that these policies and guidelines are disseminated through annual training programs for all employees at all hierarchical levels. Likewise, the Code of Ethics is published on the corporate website for the knowledge of counterparties and suppliers. In addition, our policies are part of the process of selecting and engaging counterparties.



Periodically, the risk team, based on the strategy and analysis of the industry context, reports to the CEO and CFO on the performance of risks and the corporate insurance program. The Board of Directors, acting through its Audit and Risk Committee, reviews the assessment and level of risk exposure, the management effectiveness of controls, and the protection of value creation.

RISK MANAGEMENT

Mineros works under its governance model for risk management, maintaining a simple, homogeneous vision with a corporate approach that allows us to address and address the risks and opportunities that may impact the business with a top-down view, from the strategic to the operational. In 2022 we implemented a technological solution that facilitates the management of strategic, country, and process risks.

The above is complied with in accordance with our policy, which establishes that **"we focus through a systematic process on the risks that affect the fulfillment of our strategy and the development of our operations, in order to take advantage of business opportunities and manage the events that may affect the achievement of our objectives"**.



Risk Management Model

Our model is based on the **ISO 31000 standard** to identify, evaluate and assess risks under three pillars: **strategic, methodological and self-control**; assigning their management to the operation and/or function that presents the greatest exposure and experience for their management, with the Vice Presidencies being responsible for their day-to-day management, promoting a culture of self-management.

The model also contains the methodology to be followed to identify, analyze, evaluate, treat, report and monitor corporate, country and process risks, defining those responsible for their management at all levels of the organization.

Process Risk

Deals with operational activities

Country Risk

Based on the strategic objectives of each operation

Corporate Risk

Deals with high-level strategic objectives



Corporate Risk Management:

Our corporate risks are monitored at the highest level by the Strategic Committee, composed of the CEO, Vice Presidents, and their Staff. In 2022, the following risks were classified as corporate risks according to their category:

Strategic

- Opposition to mining activity
- Legal, social, political and/or economic instability
- Failures in the acquisition and integration of new mining projects
- Lack of licenses and permits to operate
- Damage to Mineros' reputation
- Inadequate management for production replacement or growth

Operational

- Inadequate human capital management
- Risk of Public Order
- Cyber risk
- Infrastructure risk (production, energy, roads, transportation, etc.)
- Inadequate management for the safety and health of workers.
- Risk of infectious diseases or pandemics
- Environmental risk

Compliance

- Risk of fraud or corruption (production and information)
- Non-compliance with legal requirements

Financial

- Loss of financial competitiveness
- Price volatility or loss of commodity relevance



The activities developed during 2022 focused on addressing those risks that could have a greater impact on the organization's results:

Risk of legal, political, and economic instability and risk of opposition to mining activity:

The Company has a governance framework that respects the social, legal and economic policies of each country and manages this risk by actively participating in mining associations and guilds, complying with applicable regulations and constantly monitoring the definition and implementation of policies and regulations. Additionally, in 2022 we continued to develop our social management plans, generating trust and contributing to the improvement of the living conditions of our local stakeholders.

Risks of lack of licenses and permits to operate:

During 2022, Mineros obtained, renewed and/or maintained in force the necessary environmental, social and/or legal permits and licenses for each of our operations. Mineros continues to work to obtain all permits that will be required in due course.

Risk of Inadequate Worker Safety and Health Management:

In 2022, Colombia's operation implemented additional control and alarm measures for natural events and improved security protocols for emergencies.

Environmental risk:

Given the realities of climate change and its impact on operations, and as part of actions to adapt to climate events (hurricanes, floods, droughts), each operation has identified natural events that could impact them, in order to implement additional monitoring and response measures.

In terms of mitigating our emissions, we are undertaking actions such as self-generation of energy through clean sources, efficient use of natural resources, substitution of chemical processes for physical processes, measurement of our carbon footprint and forestry offsets.

Cyber risk:

The Company is working to strengthen the controls that allow it to significantly mitigate failures in the information systems and threats to information security resulting from inadequate management of the technology systems. In 2022, the implementation of the Information Security Management System continued, based on a model that is leveraged on four pillars: information security governance; cybersecurity operation; awareness raising through an awareness plan for our employees; and a business continuity and disaster recovery management model.

Infrastructure risk:

Due to the risks related to the operation of the mines, production plants and energy infrastructure, the Company has identified the critical assets that support its operation and prioritizes them in terms of maintenance, spare parts stock, replacements and innovation.

Mineros is working to ensure that all of our facilities at our various operations are built and maintained to the highest international standards, with follow-up and monitoring measures to ensure their stability and compliance with current regulations and legal norms.

Business continuity:



Mineros S.A. has a Business Continuity Management System under the international guidelines and standards ISO 22301, 22313, 27031 and 24762, considering the components of:

- Business Continuity Plan (BCP), which focuses on the rapid stabilization, restoration and recovery of business-critical processes.
- Crisis management plan: oriented to manage the problems and implications in communications, reputation and humanitarian assistance.
- Disaster Recovery Plan (DRP): aimed at the recovery of service continuity, information technology and communications.

During 2022, the Continuity Management program developed during 2021 for Mineros S.A. was implemented in the operations in Colombia and Nicaragua. This same system is expected to be implemented in Argentina in 2023.



EXTERNAL INITIATIVES TO WHICH WE BELONG ¹⁰²⁻¹²⁾

Mineros Aluvial S.A.S.



HEMCO



SA-CER 700231

Minas Argentinas S.A.



Gualcamayo, as Minas Argentinas S.A. is certified in the International Cyanide Management Code ISO 14001 and ISO 45001



ORGANIZATIONS TO WHICH WE BELONG (102-13)

- MINEROS ALUVIAL S.A.S.**
 Colombian Mining Association (ACM)
 National Association of Colombian Businessmen (ANDI)
 Dialogue Group on Mining in Colombia (GDIAM)
 ProAntioquia
 Women in Mining Colombia WIM
- MINAS ARGENTINAS S.A.**
 Argentine Chamber of Mining Entrepreneurs.
 San Juan Chamber of Mines.
 San Juan Industrial Union

VOLUNTARY INITIATIVES TO WHICH WE ADHERE

- United Nations Global Compact
- Guiding Principles on Business and Human Rights
- BIC Colombia Companies
- Voluntary Principles on Security and Human Rights
- Colombian Network against Child Labor



AWARDS 2022



ACKNOWLEDGEMENTS



Mineros Aluvial S.A.S.



-
- 01** **Name of award or recognition:** General Ranking - Mining Compass Sector Study (5th position)
Who grants it: Jaime Arteaga & Asociados
Date granted: September 13, 2022
Description: National ranking on the internal and external perception of companies in the mining-energy sector.
-
- 02** **Name of award or recognition:** Orden al Mérito Cívico y Empresarial Mariscal Jorge Robledo (Order of Civic and Business Merit Mariscal Jorge Robledo)
Who grants it: Departmental Assembly of Antioquia
Date granted: November 10, 2022
Description: Awarded to our company for its 47 years of contribution to the economic development of Antioquia.
-
- 03** **Name of award or recognition:** 100 inspirational women in global mining. Recognition of Johana Paola Ariza and Erika Patricia Herrera.
Who awards it: Women in Mining UK
Date granted: November 21, 2021
Description: Recognition of two employees of Mineros Aluvial SAS BIC as part of the list of 100 inspirational women in mining globally.
-
- 04** **Name of the award or recognition:** Companies united for gender equity for women.
Who grants it: Secretaría de las mujeres de Antioquia (Women's Secretariat of Antioquia)
Date granted: December 02, 2022
Description: Recognition of Mineros Aluvial's commitment to labor equity in the department.

05 Name of Award or Recognition: Sustainability Seal - AAA Category
Who grants it: Corantioquia
Date granted: December 06, 2022
Description: Awarded to Mineros Aluvial S.A.S BIC, in the AAA category, for implementing good environmental practices beyond current regulations.

06 Name of Award or Recognition: Best Social Program of Private Initiative
Who awards it: Government of Antioquia
Date granted: December 13, 2022
Description: Awarded to Mineros Aluvial S.A.S BIC for the implementation of private initiative programs that are not part of the legal obligations of the mining owners or industries and that improve the living conditions of the communities in the area of influence of the project.

07 Name of the award or recognition: Sello Social de la Minería en Antioquia (Social Seal of Mining in Antioquia)
Who grants it: Government of Antioquia
Date granted: December 13, 2022
Description: Awarded to Mineros Aluvial S.A.S BIC, for the implementation of best practices of private social investment in their areas of direct and indirect influence, in order to address the social impacts generated and promote benefits that allow the development of communities.



Negocios Agroforestales S.A.S. BIC

01 Name of Award or Recognition: Sustainability Seal, Category A
Who grants it: Corantioquia
Date granted: December 06, 2021
Description: Awarded to Negocios Agroforestales S.A.S BIC, in the AAA category, for implementing good environmental practices beyond current regulations.

Mineros S.A.

01 Name of award or recognition: 100 inspirational women in global mining. Recognition of Marcela Castillo A.
Who awards it: Women in Mining UK
Date granted: November 21, 2021
Description: Recognition of a Mineros S.A. employee as part of the list of the 100 inspiring women in mining at a global level.



MEDIA OUTLETS



In order to make our activities known, as well as to establish a permanent and open dialogue with our stakeholders, **we have different media and communication channels. Some of them are:**

CORPORATE

- Intranet "La Lingotera".
- Internal magazine "SOMOS Mineros".
- Corporate mailings "Entérate".
- Quarterly investor calls

ARGENTINA

- Electronic newsletters and mailings
- Physical and digital billboards

COLOMBIA

- Electronic newsletters and mailings
- Physical and digital billboards
- Workers' Forum

NICARAGUA

- Electronic newsletters and mailings
- Weekly radio program
- HEM community newsletter



Mineros_sa



MinerosSA



Minerossa



Mineros_sa - Hemco Nicaragua S.A.



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SOCIAL MANAGEMENT

IMPROVEMENTS TO THE CARGUEROS COMMUNITY'S SCHOOL, NECHÍ, COLOMBIA



Mineros

OUR SOCIAL MANAGEMENT FRAMEWORK

At Mineros we are committed to the development and well-being of the communities where we carry out our mining operations. Our intervention is aimed at generating better conditions in the economic, social, environmental and human rights areas, seeking to contribute to a positive transformation of the communities.

The programs we promote and support in the countries where we have mining operations are related to: promoting economic development, improving urban and rural social infrastructure, education, health, recreation and sports.

Our social management is carried out in the following territories



Colombia



In the Bajo Cauca subregion in the urban and rural areas of the municipalities of El Bagre, Zaragoza, Nechí and Anorí.

Argentina



In the communities closest to the Gualcamayo mine. In the community of Jáchal, the department where the deposit is located, and in Coronel Felipe Varela, a town near the mine in another political jurisdiction -province of La Rioja-.

Nicaragua



In urban and rural communities in the municipality of Bonanza, Autonomous Region of the Caribbean Coast (RACCN).

In our relationship with the communities and their organizations, with local governments and with public and private institutions, we maintain open spaces for participation in order to achieve, through dialogue and consensus, a response to their needs and mitigate the impacts caused by the mining operation.

The following are the most relevant social management programs and projects in the year 2022, in each of the countries where we carry out our activities.

ECONOMIC DEVELOPMENT



In Colombia, in 2022 we supported economic reactivation through the Productive Projects (Environmental Management Plan PMA, sheet PGS5) which is a strategy for the development of productive activities that contribute to self-consumption and income generation of the inhabitants of the direct area of influence of Mineros Aluvial and the Providencia Hydroelectric project; these projects are evaluated, restructured and strengthened annually according to the needs of the productive unit.

During 2022, 311 families located in 19 villages in the municipalities of El Bagre, Nechí, Zaragoza, and Anorí belonging to peasant communities and ethnic minorities were strengthened with technical-commercial accompaniment and delivery of inputs. The lines of productive projects include:



Poultry (laying hens and broilers).



Pisciculture: (Cachamas and Bocachicos).



Apiculture

Among the achievements obtained are the improvement of income, diversification of production per community, thus guaranteeing food security for the families and commercialization. These productive projects are led by women, thus contributing to their economic independence, female empowerment, teamwork and creativity.





In Nicaragua, we continued our support for the Bonanza Management and Development Plan (PODU), developed in conjunction with the municipal government. Through the PODU, we supported a local entrepreneurship project for indigenous women from the Wasakin community in the municipality of Rosita, who make ecological handmade soaps.

In Argentina, we focus our support on socioeconomic development initiatives that promote the generation of local employment and economic diversification of the area, during the highlighted period:

- **Support Program for Quince Producers**, through which we supported 54 small quince producers in Jáchal. In 2022 we provided assistance for integral crop improvement and follow-up with technical specialists.
- **We have been supporting the San Gabriel Cooperative** in the production of pork and sausages for several years and, together with technicians from the National Institute of Agricultural Technology (INTA), we have been helping its 10 members with more efficient production techniques. In addition, we provide integration with gastronomic companies to facilitate marketing.



- **Support to the Cooperative Las Aguaditas**, from Niquivil, Jáchal in the production of goat cheese. We supported the 9 member families in the automation and improvement of the production process, enabling them to obtain better results. We worked on this project together with INTA.
- **Pilot wheat planting project, together with the Manuel Belgrano Agrotechnical School of Jáchal.** We planted 4 hectares with 4 varieties to evaluate their yield. The production will be donated to the same school to be marketed locally.
- **Support to Cooperativa San Bernardo** in the construction of an artisanal winery in Guandacol. We supported them with materials for the electrical installation and the construction of the perimeter fence of the area where the factory and offices will be located.
- **Support to small local entrepreneurs**, among which the following stand out: a hydroponic crops project, another one for tourist suppliers in Huaco and La Ciénaga, in Jáchal, and a third tomato growing project. We delivered 130 thousand tomato seedlings to the latter, benefiting 87 producers from different districts of the department.



SOCIAL DEVELOPMENT:



Social infrastructure

In **Colombia**, social infrastructure projects are part of the community strengthening program, **which seeks to develop actions in favor of organizational and community strengthening** through the establishment of social infrastructure projects in the communities in the area of influence (Environmental Management Plan EMP, sheet PGS3).

During 2022, 37 communities in 25 villages benefited, and 1,241 families in the municipalities of Nechí, El Bagre and Zaragoza participated with community equipment in the following lines:

- **Community infrastructure:** indigenous passage house, communal hut.
- **Road Infrastructure:** Bella Sola Bridge, Paving of streets in Charcón and Bijagual, Bijagual modal port.
- **Educational Infrastructure:** Improvement of schools and classrooms.

In **Nicaragua**, we allocate resources and efforts to the maintenance and improvement of social infrastructure spaces, among which the following stand out:

- **Bonanza Municipal Library**, which was inaugurated in 2015 and during 2022, we supported its maintenance, as well as initiatives to promote visits. During the year, the library received more than 6,000 visits, mainly from school-age students.
- **Support for the operation of the Cristina Rugama Child Development Center**, where children are taken care of as a social service to working mothers and fathers, in the care, protection, feeding and preschool education.
- **Support for the construction of the Municipal Auditorium**, currently under construction, which will provide spaces to promote local art and culture.

In Argentina, the investment we make through the Gualcamayo Mine Trust Fund stands out in social management. Minas Argentinas contributes a percentage of its gross turnover to this fund for the construction of infrastructure works in the department of Jáchal, where the deposit is located.

- **Improvement of the agricultural irrigation network in Jáchal**, which consisted of waterproofing canals, incorporating new floodgates and repairs to the Pachimoco Dam. This work is essential to assist agricultural producers in a semi-desert area such as the province of San Juan.
- **The construction of the 24 de Septiembre School**, which was completed in 2022. The new modern school building is approximately 2,200 mts².
- **The paving of Vicuña Larraín Street**, 4 kilometers long, significantly improved one of the main accesses to San José de Jáchal, as well as the living conditions of the residents of the El Rincón district.

Education, Culture and Sports

In Nicaragua, through PODU, we support educational projects, sports disciplines and recreational spaces:

- **Collaboration with Bluefields Indian and Caribbean University (BICU)**, for the development of the "electromechanical technician" curriculum. Graduates will be eligible for internships and jobs at our operation.
- **Support for baseball by funding the Caribbean Baseball team**, which represents the region in the first division of the National League and the Caribbean Baseball Series.
- **Contribution to the rehabilitation and construction of multipurpose basketball**, fast soccer and volleyball courts in neighborhoods and communities of the municipality



In Argentina, we support education, culture, and sports through the following initiatives:

- **We offered certified gastronomy courses together with the company ATA**, Gualcamayo's contractor. The best averages of each group had the opportunity to do an internship in the kitchen of the Gualcamayo Mine.
- **Irrigation system for rugby field**, we completed and inaugurated the sprinkler irrigation system for the Condor Rugby Club field. This will allow this institution to have a field in optimal conditions and make water consumption more efficient.
- **Sponsorship of Jáchal Básquetbol Club**, a team that plays in the second most important category of Argentine basketball.
- **We support cycling with ambulance service** to the 3 competitions that take place in Jáchal: the Tour de San José, the Vuelta a Otra Banda, and the Vuelta a Jáchal.
- **We supported the infrastructure improvements of the Otra Banda**, San Martín de Entre Ríos, La Falda, San Blas and San Martín de Villa Unión clubs with materials for the construction of restrooms, dressing rooms and grandstands.
- **We organized the Children's Day celebrations** in the 3 schools of the community of Huaco, together with supplier companies.
- **We also provided toys to a dozen** intermediate institutions that carried out similar activities in their communities.

PROCESSES OF ATTENTION TO REQUESTS, COMPLAINTS AND CLAIMS



Our operations have a system for handling questions, requests or complaints from our stakeholders, mainly the communities in the area of influence.

In 2022, **in Colombia** there were 5 community complaints and 2 grievances, which were fully addressed and closed. The issues raised were: the management of social and environmental impacts derived from the feasibility processes; interaction with informal and illegal mining in the area of operations and maintenance of pipes and compliance with social commitments.

We also received 443 requests from communities and institutions in our area of influence. In attending to these requests, we allocated COP \$92'982,639 million, equivalent to US\$19,501.

In Nicaragua we received 12 complaints or claims from the community, of which we were able to resolve 11. The remaining claim is in the process of being closed.

In Argentina, we registered 1 complaint in the period, about speeding mining trucks passing through Huaco. The respective internal measures were taken and the complaint was dealt with and closed within 5 days.

Social Risk Management and Human Rights

During 2022, there were no incidents of human rights violations in any of our operations.

We train 100% of the company's personnel in the code of ethics and manual of conduct, which includes aspects related to respect for human rights.

Relationship with Ethnic Groups:

In Colombia, we promote good relations with all our stakeholders, including ethnic groups, for whom we manage productive and infrastructure initiatives. We work together with the Municipal Administration of El Bagre in the fulfillment of the commitments acquired. Our ethnic groups:

- **Sohaibadó** -Improvement of educational infrastructure.
 - Installation of water purification system and paving of the school restaurant.
- **Sohaibadó** - Support for productive projects in fish and poultry farming.
 - Supply of food and inputs.
- **Afrocargueros** - Support for poultry farming production project.
 - Improvement of sheds and slaughter place.
- **Afrobijagual** - Paving of the road and beautification of the health post.
 - Delivery of cement, paint and air conditioning
- **Afroclaver** - Support for beekeeping production project.
 - Delivery of inputs and technical assistance.



Committees or relationship programs with local institutions and administrations:

In **Colombia**, we conducted socialization sessions in each of the municipalities on the management of resources and the development of activities. In addition, we attended the plenary sessions of the municipal councils of El Bagre and Nechí to carry out an accountability exercise regarding the social investment made by the company in terms of territorial development.



Volunteer program "Voluntarios de Oro"



In **Colombia**, we developed an internal volunteer program, whose members organized:

● Campaign "Attention to the Rainy Season".

- Delivery of food vouchers and housing improvement materials for workers affected by the floods in the municipality of El Bagre.
- Delivery of cleaning kits to communities in the Mojana region of Sucre

● Campaign "Apadrina Tu Vereda".

- Christmas integration days were held in 26 rural communities.
- 1,500 pairs of shoes were delivered.
- It counted with the involvement of employees from all areas of the company.
- 1500 participating children.
- Support for beekeeping development "Aurora Program".
- Resources were invested in the demonstration apiary at Finca el Llano.
- Other activities:
 - Improvements to rural schools in the Area of Influence.
 - Environmental days

● Health:

In Colombia, we accompanied 14 health brigades in the municipalities of Anorí and El Bagre, decentralizing the health services offered by the ESE. More than 500 people were attended. In addition to this, the ESE of Nechí was accompanied in the provision of services with the hiring of a nurse for the Bijagual Health Center.

In Nicaragua, through the PODU Health Program, we contributed resources for the operation of the Bonanza Maternity Home, where all pregnant women in the municipality receive comprehensive care. In addition, we support the Bonanza Municipal Hospital with medical supplies.



Fundación Mineros

In the year 2022, through the Fundación Mineros, we focused our contribution to the territory on education and promoting competitiveness. The Fundación Mineros Educational Plan aims to accompany the National Government's strategies for 2025, improve school attendance indicators in the municipalities and villages of influence of Mineros and reduce learning gaps in rural areas of Bajo Cauca Antioqueño.

Key indicators:

- Investment year 2022: COP \$2,080 million
- Leveraging resources in cash and in kind through alliances: COP \$ 3,132 million.
- Alliances: 13
- Beneficiaries and participants of the Foundation's programs: 12,261 people.
- Direct and indirect employment generated by the Foundation's alliances: 166 people, 65% women.

In 2022, the following partnerships were executed:


- **Active Rural School - ERA:** In partnership with 15 other institutions, the Government of Antioquia and operated by the "Secretos para Contar" Foundation, the program focuses on transforming rural education through the implementation of innovative teaching-learning methodologies applied to the rural context. In 2022, 72 educational centers were strengthened, benefiting 3,714 students and 210 teachers. This implementation exceeds the planned goal of teachers trained in active pedagogies in the Bajo Cauca sub-regions.
- **Líderes de Oro Scholarships - Universidad de Antioquia:** 30 low-income undergraduate students of the Universidad de Antioquia Seccional Bajo Cauca, from the municipalities of El Bagre, Nechí, Zaragoza and the distant rural area of Caucasia, were given an economic incentive for maintenance, to improve the quality of life of the students during the academic period and avoid student desertion.



- **Comfama Inspiration:** in 2022, Comfama will bring to 3 schools in El Bagre a program that seeks to develop children's and young people's skills based on intellectual enjoyment, knowledge and context through inspiring life experiences that allow them to discover their preferences and interests.
- **Gobernación de Antioquia - Digital Connectivity:** supply of internet to 6 educational institutions
- **Alliance for Water:** Mineros is a signatory of this Alliance, led by the Government of Antioquia and in which we have committed to provide water to 60 schools in Bajo Cauca. By the year 2022 we have signed an agreement with the government of Antioquia to improve the infrastructure of 13 educational institutions, where 9 of them will be supplied with a water purification system.
- **We sponsored the "Knowledge Olympics"** as an educational proposal to stimulate the interest of students in different academic disciplines through competitive tests of knowledge, application and skills in which all the educational institutions of the municipality of El Bagre participated.

- **Agreement with IBERACADEMY:** In the accompaniment of children and young people of the Symphonic Band through workshops and educational activities, where they performed the Christmas concert, which had close to 500 attendees in the municipality of El Bagre.
- **The NIDO DEL BAJO CAUCA agreement:** To enhance the musical skills of the children of the territory through fun and special musical experiences, through the teaching methodology of the Rio Grande school.
- **BATUTA Agreement:** Musical training processes were developed by strengthening the processes of musical initiation, ensemble and choir; and the symphonic seedbed of fretted stringed instruments, as a strategy for social, artistic and cultural development.
- **Eco schools Corantioquia:** Fundación de Mineros in alliance with Corantioquia started in 2021 with the Eco school of Caño la 3 and started 4 new schools in 2022 which were the San Pedro Abajo, La Esperanza, Bijagual, Jorge Eliecer Gaitán sede Cargueros located in the area of influence, seeking to strengthen school environmental processes and build resilience in the territories, enhancing school environmental processes benefiting 847 students, building resilience in the territories, forming groups of students.



In **the economic component**, we continued to implement, in alliance with different national and international entities USAID, COMFAMA, IDB, productive programs related to: Fish Farming, Beekeeping, Livestock, Gender Equity. These include Mujeres de oro, Avancemos bajo cauca and Alianza Colombia Sostenible.

Avancemos Bajo Cauca Alliance - USAID, Interactuar and Comfama. Through this alliance, 10 associations are participating in the strengthening and commercial accompaniment processes, 141 non-agro companies and 307 agro-entrepreneurs in the beekeeping and fish farming chain.

Women of Gold Alliance - USAID and Jaime Arteaga & Asociados. In 2019, in alliance with USAID (United States Government Agency for Development) and the firm Jaime Arteaga & Asociados as operator, the implementation of this program began in Colombia, whose purpose is to contribute to the empowerment of women in mining areas and advance gender equality in three mining municipalities: El Bagre, Zaragoza and Nechí, developing actions in the political, economic and cultural spheres. By the year 2022, 964 women have been involved in the processes within the framework of the alliance.

Sustainable Colombia Alliance - Colombia in Peace Fund IDB-ASOAGROLLANA: The start-up of the fish farm implemented in the municipality of El Bagre (Antioquia) as a result of joint work between Asoagrollana (beneficiary association), Fundación Mineros and the Colombia in Peace Fund, through the Sustainable Colombia Program. Approximately COP 3.9 billion are being invested in the initiative, of which approximately COP 1.2 billion are counterpart funds from the communities and Fundación Mineros S.A., in kind and in cash, respectively. With these resources, 1.2 hectares will be used to establish 24 fish ponds under the Biofloc system. The project benefits 206 peasant families and victims, with the support of the Sustainable Colombia Program under the Colombia in Peace Fund.

Sustainable Colombia Alliance - Colombia in Peace Fund IDB-ASAPIBAS: In the year 2022 began the implementation of the project to strengthen the productive, environmental and commercial capacities of 87 small beekeeping producers in the sub-region of Bajo Cauca Antioqueño, municipalities of El Bagre, Zaragoza, Nechí and Cauca, members of Asapibas, in addition to the Association, the IDB through the Sustainable Colombia Fund and Fundación Mineros participate as financiers. During this period, beekeeping inputs were delivered and technical, socio-business, commercial and environmental support was provided to local producers.

COLOMBIA | NICARAGUA | ARGENTINA

OUR ENVIRONMENTAL MANAGEMENT

HIDROELÉCTRICA PROVIDENCIA I, ANÓRI, MINEROS ALUVIAL COLOMBIA

04

Environmental Management

Social Management

Who are we?

About this Report

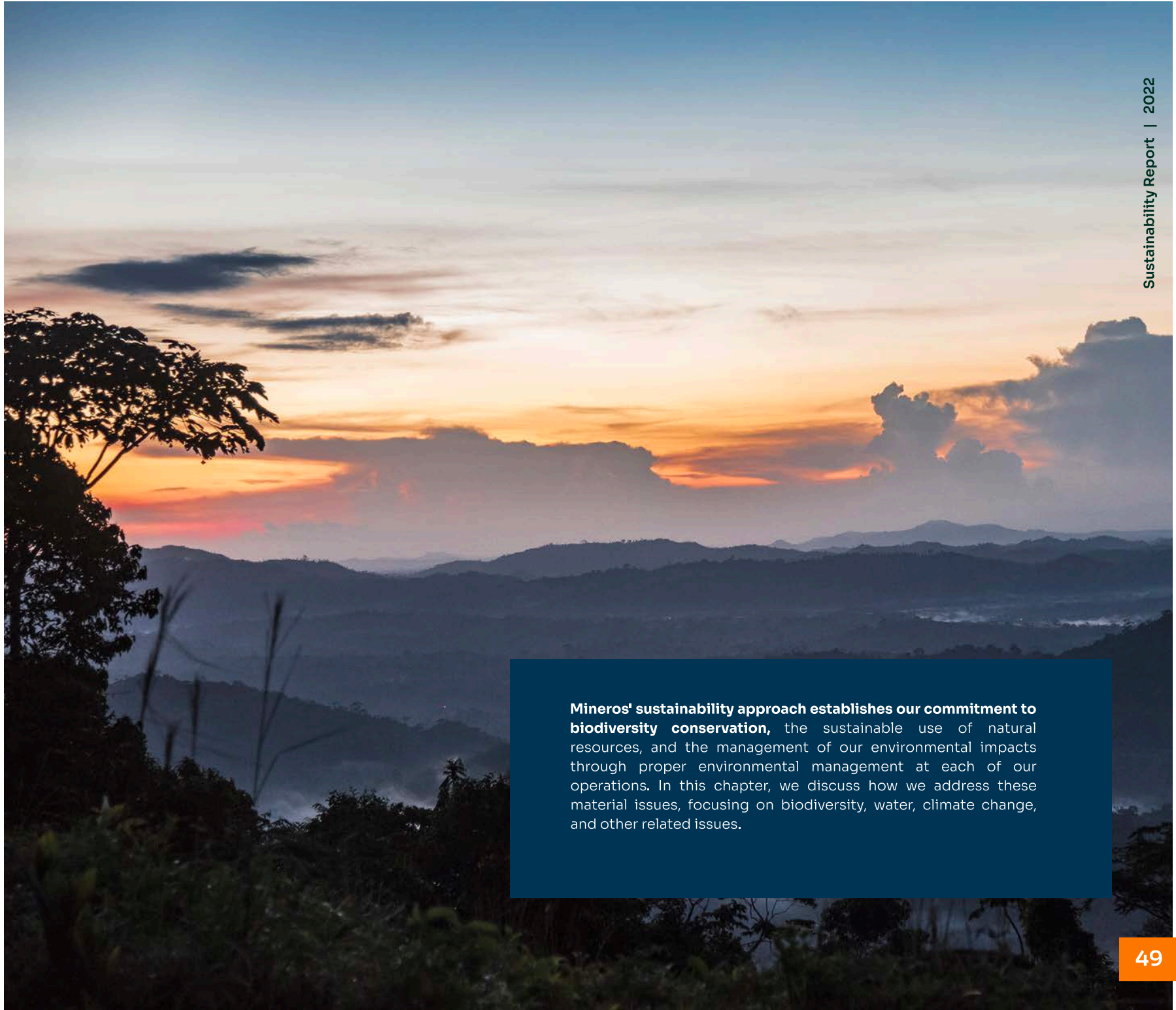
Financial Management

Our People

GRI Table of Contents



Mineros



Mineros' sustainability approach establishes our commitment to biodiversity conservation, the sustainable use of natural resources, and the management of our environmental impacts through proper environmental management at each of our operations. In this chapter, we discuss how we address these material issues, focusing on biodiversity, water, climate change, and other related issues.

ENVIRONMENTAL COMPLIANCE

(307-1)

We carry out our mining operations in a rigorous manner, complying with environmental control and legal management instruments according to the applicable regulations in each of the countries where we operate.

In Colombia, the evaluation, control, and follow-up associated with the environmental obligations of the different legal control instruments for our operations are regulated by the National Environmental Licensing Authority (ANLA) and the Regional Autonomous Corporation of Central Antioquia (Corantioquia), to whom we report annually in the Environmental Compliance Report (ICA) on the environmental management carried out.

In Nicaragua, the evaluation, control, and follow-up of legal environmental obligations are carried out by the Regional Environmental Commission. Permits are granted by the Consejo Regional Autónomo de la Costa Caribe Norte (CRACCN), following the legal process that includes Terms of Reference, Environmental Impact Study, Public Consultations and presentation in the Council, and by the Secretaria de Recursos Naturales y Ambiente (Serena). Other types of permits, such as forest harvesting and wastewater use and discharge, are authorized by INAFOR (Instituto Nacional Forestal) and ANA (Autoridad Nacional del Agua), respectively. During 2022, Hemco complied with all environmental legal requirements by managing 42 environmental permits and/or authorizations.

In Argentina, the Dirección de Fiscalización y Control Ambiental Minero, which reports to the Secretaría de Gestión Ambiental y Control Minero, is the agency that controls compliance with environmental, health, and safety regulations applicable to the operation, as well as the conditions established in the Environmental Impact Statement of our operation. This declaration was granted to us by the Ministry of Mining prior to the beginning of the exploitation of the deposit and is updated every two years. It is currently in force and has no compliance observations.

ENERGY AND CLIMATE CHANGE



At Mineros, we recognize the reality and risks of climate change, as well as the challenges of adaptation and mitigation. Some of the most important mitigation efforts are the generation of energy from renewable sources in two of our operations, the operation of dredges with electric motors, offsets and forestry plantations, and the development of management measures for physical and biotic components.

Energy Consumption

(302-1)(302-2)(302-3)

Our operations consumed a total of 184,980 MWh, of which 64% came from renewable sources from our hydroelectric plants, 26% from purchases from each country's electricity system, and the remaining 9% from non-renewable sources such as diesel and liquefied petroleum gas (LPG).

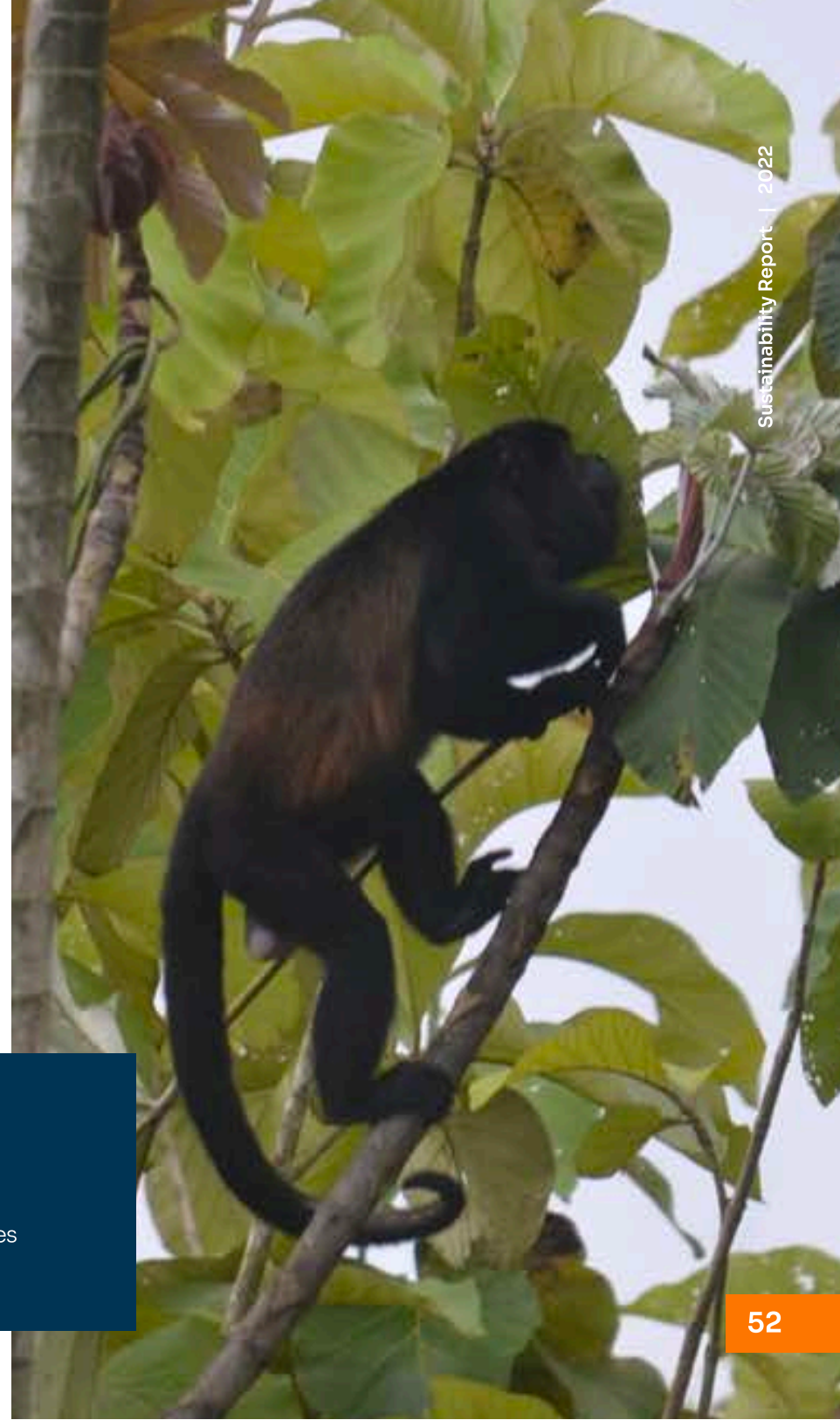
In **Colombia**, in 2022, a total of 89,724 MW were consumed, of which 95% came from renewable sources, which is segregated by percentage: 5% in purchases from the national electricity system and the rest from self-generation by the Providencia I and III hydroelectric plants.

In **Nicaragua**, the Siempre Viva and Salto Grande hydroelectric plants generated 33,739 MWh, equivalent to 57% of the energy we consumed; the remaining energy consumed was generated by diesel plants (29%) and purchases from the national system (14%). In this country we did not have surplus energy for sale.

The energy we require to operate in **Argentina** was purchased from the national electricity system, with a total consumption in 2022 of 35,622 MWh. Thirty-five percent of the energy purchased came from renewable sources; solar (18%) and wind (17%).

184.980 MW/h
Total consumption of operations

64%
From renewable sources





Reduction of energy consumption

(302-4) (302-5)

In **Colombia**, in 2022, we continue to implement strategies to work more efficiently. Energy consumption increased 2% versus 2021, due to an increase of approximately 25% in production.

In **Nicaragua**, our energy consumption increased by 10% versus 2021 due to the expansion of existing projects.

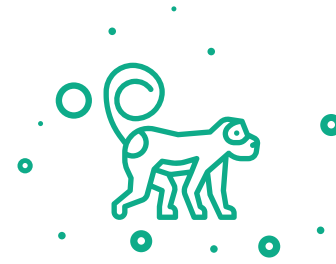
Atmospheric emissions

(305-1) (305-2) (305-4) (305-5) (305-6) (305-7)

In our operations we periodically monitor air quality and emissions at fixed sources, ensuring compliance with the permissible limits defined by the applicable regulations of each country. Understanding the need to mitigate and adapt to the effects of climate change, we calculate greenhouse gas emissions in scopes 1 and 2, to establish operational control and actions for their reduction.

In 2022, our GHG emissions Scope 1,2 were 102k tCO₂ (0.5 tCO₂ per ounce)





Direct GHG Emissions

SCOPE 1

In Colombia, the main sources of GHG emissions come from the Alluvial Operation in the dredging process, followed by diesel consumption in heavy machinery activities and stand-by for the electrical system, then gasoline consumption for boat operation and emissions associated with the use of products such as propane, acetylene, coal, JPA1 (Helicopter Use) and M029.

In Nicaragua, the main source of greenhouse gas emissions is diesel-based electricity generation.



Indirect GHG emissions

SCOPE 2

In our operation **in Colombia**, indirect GHG emissions result from electricity consumption in our facilities. It's worth highlighting that 95% of the energy required is obtained from the operation of the Providencia I and Providencia III hydroelectric power plants owned by the company. We report only the consumption of electricity in our facilities as indirect GHG emissions (Scope 2).

In Nicaragua, indirect greenhouse gas emissions are the result of non-renewable energy purchased from third parties.



Emissions of ozone-depleting substances (305-6)

In Colombia and Nicaragua, we use refrigerant gases containing HCFCs such as R22, which generated 1.6 kg and 1.48 kg of CFC-11e, respectively, in 2022. Their consumption is mainly associated with the use of air conditioners installed in offices, mining operations, and camps. Similarly,

in Argentina, we use R134a, R22, and R404a refrigerants, which emitted 1,021 tCO₂e of ozone-depleting substances.



Emissions of particulate matter and nitrogen and sulfur oxides (305-7)

In Colombia, we obtained the following results from the isokinetic monitoring performed according to the Environmental Contamination Unit "UCA" for our fixed source: Particulate matter (PM₁₀) 6.53, sulfur dioxide (SO_x) 1.57 mg/m³, and nitrogen dioxide (NO_x) 8.32 mg/m³. Based on these results, the degree of significance of the pollutant contribution is classified as VERY LOW, which determines the sampling frequency with a periodicity every three years.

In Nicaragua and Argentina, we do not have updated measurements of these emissions.

MATERIALS USED

(301-1) (301-3)

Our mining operations require the use of various materials from renewable and non-renewable natural resources. Depending on their category, we control and manage them with the required procedures and measures.

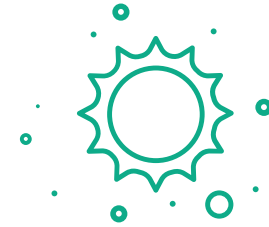
RANKING	MATERIAL	UNIT	COLOMBIA	NICARAGUA	ARGENTINA
Raw Materials	Paper	kg	979	3,370	1,120
	Wood	t	5	510	-
	Iron	t	1,381	157	520
	Aluminum	t	-	1,153	-
	Fertilizers	l	-	1	-
	Steel	t	33	1,153	870
Auxiliary materials	Cyanide	t	-	1,870	2,777
	Reactive perf	t	0	7	
	Cal	t	1	2,008	8,075
	Explosives	t	-	862	
	Oils	gal	490,863	35,074	
Semi-finished products	Gasoline	gal	341,920	10,301	1,430,837
	Diesel	gal	272,731	1,761,465	
	Grease	t	38	26	6
	Oxygen	t	66	11	
	Acetylene	kg	0	2,060	
	LPG	t	14	27	

In Colombia, we have made efforts to reduce the use of materials such as paper, wood, reagents, gasoline, oxygen, and LPG in the past two years. We achieved this by strengthening operational **controls under the concept of life cycle analysis. However, we have recorded an increase in the consumption of iron and steel due to the opening of new production facilities with new production units.**

In Nicaragua, we have reduced our wood consumption by 25% through the use of new alternatives and joint management with forestry regulators. In recent years, we have also reduced the intensity of cyanide consumption by strengthening operational controls, recirculation, and reuse of cyanide water in the process

Reused inputs (301-3)

We try to reuse as many inputs as possible, which we reincorporate for different purposes within our facilities or as a contribution to our communities of influence.



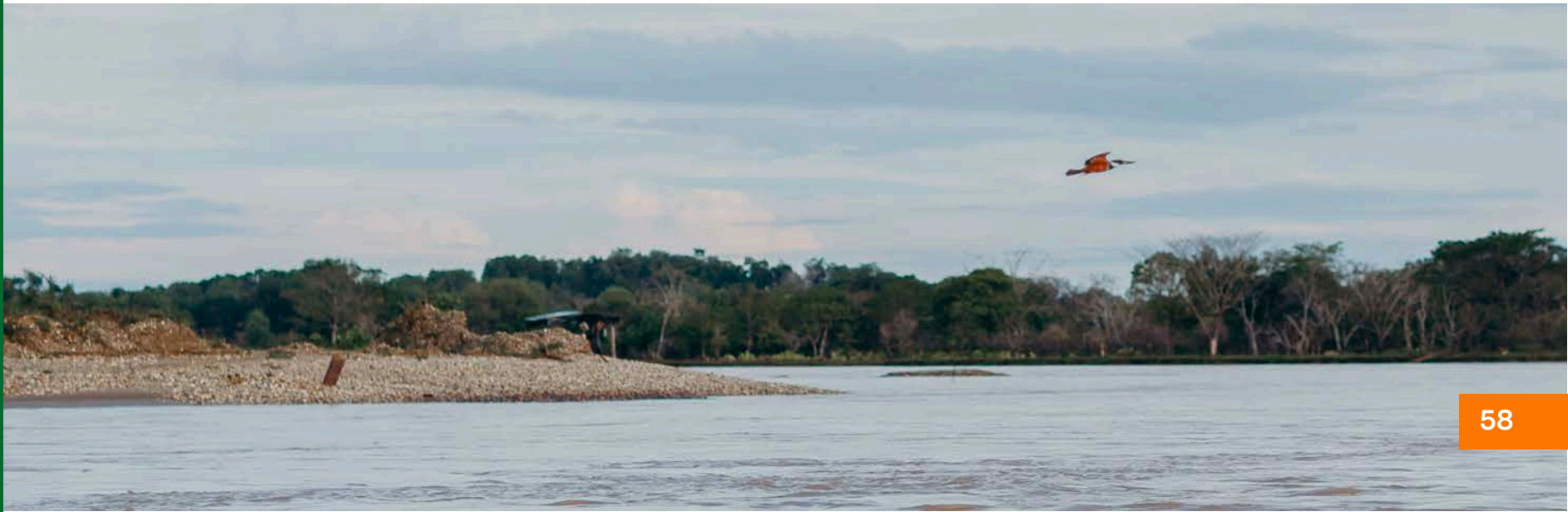
Colombia

We try to reuse as many inputs as possible, which we reincorporate for different purposes within our operations or as a contribution to our communities of influence.

In Colombia, based on the circular economy model, we improved our waste management processes, increasing the percentage of waste recovery by 52% compared to the previous year.

Argentina

In Argentina, we mainly reuse the sleeves from subway mines to make tents for containers, the remains of metal mesh used for subfloors, drill rods for perimeter fences, oil drums for waste receptacles, disused hoses for transporting water, and sheet metal for roof shingles.

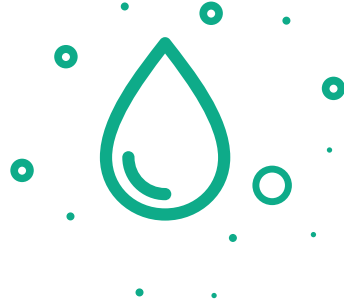


WATER MANAGEMENT

(307-1)



At Mineros, we prioritize the protection and responsible use of natural resources, particularly water resources. We recognize that water is not only essential to our operations but also to the environment and local communities. Therefore, we take measures to ensure that our use of water is sustainable, preserving its quality and availability for the present and future.



The environmental impacts related to the use of water are identified in the different environmental studies we carry out to obtain the required permits for its use by the competent environmental authorities, who grant us the flows to capture and discharge according to the domestic or industrial use we need, safeguarding the availability and quality of surface or subway water resources. The alteration of the availability, quality and dynamics of water and the affectation of basic water services are the impacts that we have identified in the environmental studies, which have a moderate or irrelevant qualification, given our exploitation model where we favor recirculation, as well as the availability and quality of the water resource in our different operations. **We have the environmental permits from the competent authorities required for the catchments and discharges of the different operations of Grupo Mineros, we have measurement and gauging systems to not exceed the authorized flows,** we perform periodic monitoring at each of the points associated with these permits, verifying with certified laboratories, the quality parameters and permissible limits of domestic and industrial wastewater, required by the regulations of each country, thus ensuring compliance and the non-impact on water resources. To address the impacts generated on water resources, we apply physical management measures duly endorsed by the environmental authority, including domestic and industrial wastewater treatment systems, water recirculation systems, water quality monitoring, and water saving and efficient water use programs.





In Colombia, the Mineros camp utilized 95.7% (571.8 Mega liters) of the total water consumed in 2021 for domestic purposes, and there was a 44.82% reduction in surface water withdrawal compared to 2020 due to the optimization of pumping times and the non-use of industrial water concessions.

Las centrales hidroeléctricas de Providencia I y Provincia III, al operar bajo un sistema de canales de aducción a la entrada y posterior descarga sobre el Río Anorí una vez alimentadas las turbinas, se constituye como un uso no consuntivo del recurso, es decir toda el agua que se utiliza para generación hidroeléctrica se retorna al mismo cuerpo de agua donde fue captada, por ende el volumen de agua empleada no se contempla en los indicadores de extracción ni vertimiento de agua en el año 2021, el cual obedece a 538.955,61 Mega litros y con una reducción del 3,36% respecto a 2020 (557.735,72 Mega litros)

In Argentina, we utilize groundwater from two well areas to supply process areas, camps, open-pit, and subway mines, while recirculating process water. We ensure minimal impact on water resources and the aquatic ecosystem in the generation of electricity in Colombia and Nicaragua by using water without altering its quality and quantity..

In Colombia, we use water from the Anorí River, monitoring its quality and ecological flow, which enables us to provide early warnings for potential floods during the winter season.

In Nicaragua, we use water from the Pis Pis River, which flows downstream and feeds the Salto Grande hydroelectric plant, ensuring an ecological flow between the two plants.



BIODIVERSITY MANAGEMENT

(304-2)



We are committed to protecting biodiversity in the areas where we operate. We work hand in hand with governments and communities to develop strategies for their protection that generate sustainable conservation results. In accordance with our operating model and the environmental characterizations of the areas to be intervened, we identify, evaluate, and qualify the impacts of our operations in the environmental impact studies. We identify the effects generated by changes in land cover, modification of fauna populations, and modification of terrestrial habitats; they are reversible, recoverable in the medium term, mitigable, or compensable.



At the local level, we prevent, mitigate, and compensate for these impacts through the implementation of physical, biotic, and socioeconomic management measures. These measures are framed in management and control instruments, such as environmental management plans and environmental impact statements.

In Colombia, we carry out several programs to manage the impacts on biodiversity. These include:

Driving away, rescuing, and relocation of wildlife. A total of 69,626 individuals, among the groups of birds, mammals, reptiles, amphibians, and fish, have been relocated in the operation's fronts with the help of a local company.

In 2022, we will move forward with 25 hectares of water mirror and wetland cleanup in the area of influence, for the development of these activities are linked to associations in the area that generate a positive impact on more than 100 families.

A program for the release of river turtles (*Podocnemis lewyana*) and leatherback turtles (*Trachemys callirostris*), both of which are in the endangered category. This program is carried out with associative groups and residents of the area surrounding the operation. In 2021, 4,218 river turtles and 490 hicotea turtles were released.

The restocking of 860,000 fish fry of the species Bocachico (*Prochilodus magdalenae*). Forestry offsets are made with native species, and by 2021, we will plant 62,028 trees. Environmental education programs aimed at communities, collaborators, contractors, and suppliers.



We contributed to the conservation of 2,578 orchids and 457 bromeliads, which were subsequently relocated to a conservation area of cativos (*Prioria copaifera*) where monitoring and maintenance is guaranteed with community associations of the Sabalito community.

The biotic component compensation implementation plan is being developed in an area protected by CORANTIOQUIA under the Regional Integrated Management District-DRMI, called the El Sapo, Hoyo Grande, Corrales and El Ocho swamp complex, in the municipalities of Caucasia and Nechí, where 29 conservation agreements were signed to begin implementing enrichment, preservation and sustainable use activities in 2023, working hand in hand with the communities and local, regional and national authorities.

All these programs are accompanied by an environmental education plan aimed at communities, collaborators, contractors and suppliers





In Bonanza, the city where our operation in Nicaragua is located, the main economic activity is mining. It also has a high potential for artisanal mining and timber extraction, as well as liabilities inherited from more than 80 years of extractive activities carried out without any control measures. This makes it an impacted area, and its natural resources are fragmented. **The impacts generated by mining activities in the company, specifically on flora, are compensated, taking into account regulatory criteria of 1:10 with native species that enhance biodiversity.** The company also guarantees the conservation of areas adjacent to important water sources and ensures the proper closure of projects after their completion. With respect to wildlife, awareness and relocation campaigns are carried out, and monitoring days are held to verify compliance with current regulations at the operating fronts.

All systems related to the use and discharge of water are designed in compliance with current regulations. The water is returned to the environment in compliance with the permissible limits after treatment, and the water is always collected to ensure the permanence of the resource.

In Argentina, our operation is not located within or adjacent to a protected area. The nearest protected area is approximately 70 km away.



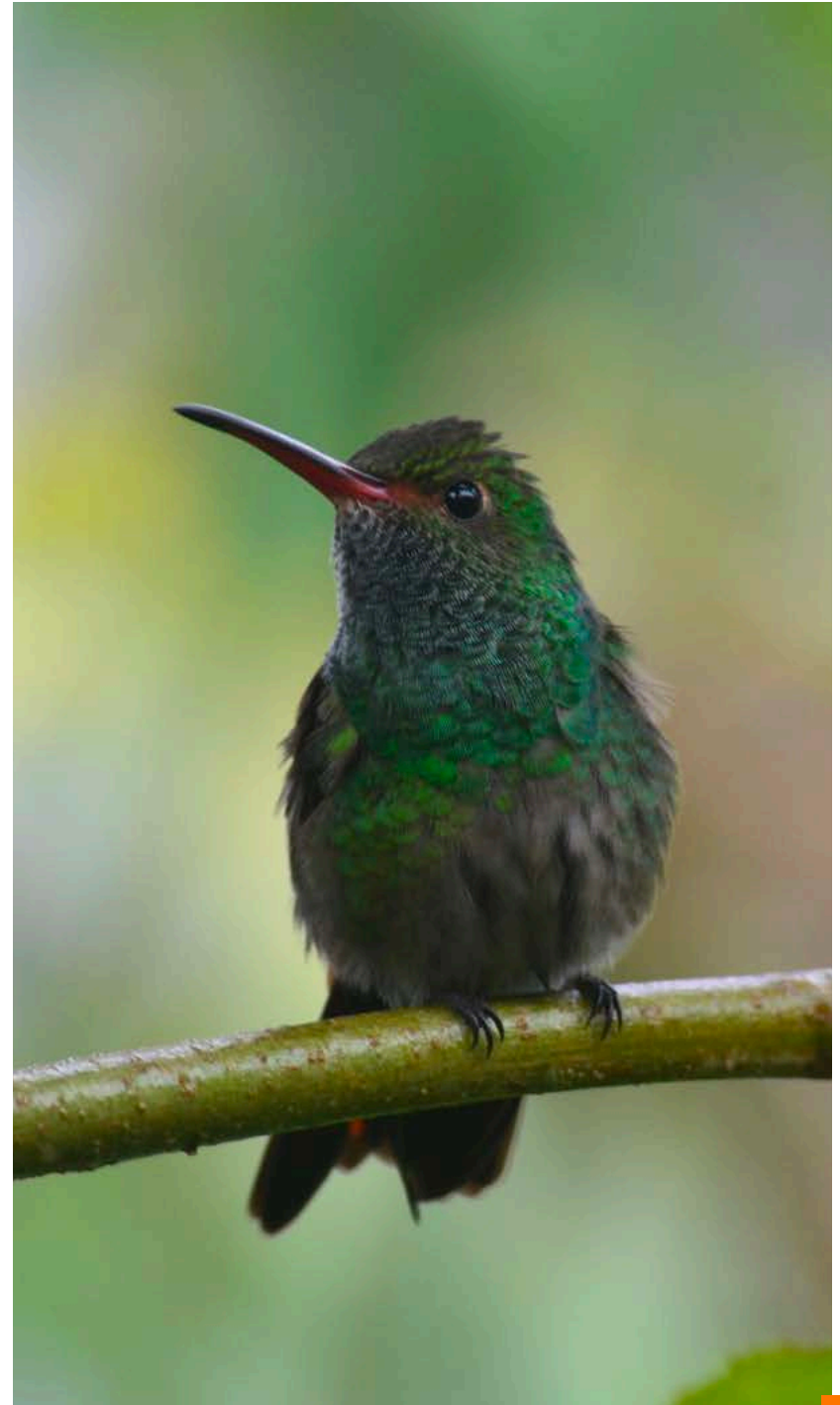
Our fauna and flora of interest

(304-4) (304-3)

According to the environmental impact studies conducted in the habitats of our areas of influence, we have reported several species with some degree of threat, due to the anthropic pressures that these ecosystems have suffered for decades.

Therefore, our operating model and biotic management measures prevent, mitigate, and compensate for the impact on biodiversity, such as the removal, rescue, and transfer of wildlife; the rehabilitation of disturbed areas; forestry compensation; fauna and flora monitoring; and environmental education for our employees and neighbouring communities.

In Colombia, due to the degree of threat, the endemism they have and the impact we can cause on the species of river turtle (*Podocnemys lewyana*) and captive (*Prioria copaifera*), we have developed two specific management and conservation programs for each of them. The river turtle conservation program seeks to increase the populations of this critically endangered (CR) species in the lower Nechí River basin according to the International Union for Conservation of Nature (IUCN). Through the involvement of the communities in our area of influence, we collect and incubate the eggs for the subsequent release of turtles in strategic areas. The other conservation program promotes the care of the endemic forest species, which is endangered (EN) according to Colombian legislation.





HEMCO has 1,633 private hectares in conservation, located in the buffer zone of the Bosawas Biosphere Reserve. The Pis Pis River, a source of great water importance in the region, originates in these areas. Also within these areas is the Private Wildlife Reserve (RSP) called "Wastuna" with an area of 130 hectares, was declared by the Ministry of Environment and Natural Resources (MARENA) as a Private Wildlife Reserve (RSP) in 2009. Its name comes from the Mayangna community, which means "where the water is born" because the Aguas Claras and Concha Urrutia rivers originate there, sources of great water importance for Bonanza. With the conservation of these areas we are contributing to the preservation of the Bosawas Biosphere Reserve and biodiversity in the region, as well as protecting the main water sources in the area, ensuring that development is carried out in a sustainable and responsible manner. The forest ecosystems have suffered periodic impacts, such as hurricanes and tropical storms, common in the Caribbean region, whose effects can be decisive in the structure of the vegetation mass, as well as in all the functions of the forest ecosystems..

HEMCO has promoted reforestation campaigns to contribute to the environmental improvement of our ecosystem; in the last three years we have promoted forestry replacement plans subject to the legal procedures that must be complied with when proposing the development of a mining project or other social development infrastructure where woody, fruit or timber trees are involved; to date, 426 hectares have been used for forestry replacement with a total of 368,999 established plants





The International Union for Conservation of Nature (IUCN) Red List of Threatened Species assigns a category to each species according to its risk of extinction. According to the list of species reported in the environmental impact studies of the projects, some IUCN species have been identified.



Bonanza, Nicaragua

THREAT CATEGORY IUCN UICN

SPECIES IDENTIFIED	CR	EN	VU	NT	LC
Amazona auropalliata		X			
Caiman-crocodilus					X
Leptophis ahaetulla					X
Alouatta palliata			X		
Ara ambiguus	X				
Agalychnis			X		
Tamandua mexicana			X		
Dasyprocta punctata			X		
Cuniculus paca			X		

Sabalito, Colombia

THREAT CATEGORY IUCN UICN

SPECIES IDENTIFIED	CR	EN	VU	NT	LC
Chauna chavaria				X	
Podocnemis lewyana	X				
Trachemys scripta callirostris					X
Rhinoclemmys melanosterna					X
Saguinus leucopus		X			
Lontra longicaudis			X		
Aotus lemurinus			X		
Pantera onca			X		
Bradypus variegatus					X
Choloepus hoffmanni					X
Tamandua mexicana					X
Coendou prehensilis					X
Alouatta seniculus					X
Cebus albifront					X

Cocohondo, Colombia

THREAT CATEGORY IUCN UICN

SPECIES IDENTIFIED	CR	EN	VU	NT	LC
Tamandua mexicana					X
Didelphis marsupialis					X
Caiman crocodylus fuscus					X
Chironius carinatus					X
Erythrolamprus melanotus					X
Trachemys scripta callirostris			X		
Podocnemis lewyana	X				
Rhinella horribilis					X
Chauna chavaria			X		
Dendrocygna viudata					X
Cairina moschata					X
Leptotila verreauxi					X
Sicalis flaveola					X
Pitangus sulphuratus					X

Jáchal, Argentina

THREAT CATEGORY IUCN UICN

SPECIES IDENTIFIED	CR	EN	VU	NT	LC
<i>Lepus europaeus</i>					X
<i>Lama guanicoe</i>					X
<i>Pseudalopex griseus</i>					X
<i>Microcavia australis</i>					X
<i>Anairetes flavirostris</i>					X
<i>Asthenes steinbachi</i>					X
<i>Ardea alba</i>					X
<i>Bolborhynchus aymara</i>					X
<i>Carduelis crassirostris</i>					X
<i>Catamenia analis</i>					X
<i>Cyanoliseus patagonus</i>					X
<i>Leptotila verreauxi</i>					X
<i>Falco sparverius</i>					X
<i>Geositta rufipennis</i>					X



Jáchal, Argentina

THREAT CATEGORY IUCN UICN

SPECIES IDENTIFIED	CR	EN	VU	NT	LC
Guira guira					X
Hirundinea ferruginea					X
Knipolegus aterrimus					X
Metriopelia melanoptera					X
Mimus patagonicus					X
Ochthoeca oenanthoides					X
Oreotrochilus leucopleurus					X
Phrygilus gayi					X
Saltador auantirostris					X
Phrygilus unicolor					X
Thraupis bonariensis					X
Turdus chinguanco					X
Zonotrichia capensis					X
Mimus saturninus					X
Chlorostilbon auroventris					X





Protected or restored habitats

(304-3)

In **Colombia**, we continued with the conservation and protection of forest areas in the municipalities of **Caucasia, Anorí, El Bagre and Nechí**, where we carried out monitoring activities of vertebrate fauna and reforestation or enrichment with plant material. We maintained the protection of forest cover: 803 ha in the municipality of Anorí, 398 ha in the municipality of Caucaasia and 124 ha in the municipalities of El Bagre and Nechí. By the year 2021, we will plant 9,000 specimen trees of the cativo species, which will be added to the conservation program that today represents 120,000 trees in 22 hectares as enrichment in forested areas.

In **Nicaragua** we have 1,605 private hectares under conservation, located in the buffer zone of the **Bosawás Biosphere Reserve**. In this way, we are contributing to the preservation of protected areas and biodiversity in the region, as well as to the protection of the main water sources in the municipality of Bonanza.

Protected areas

(304-1)

In our alluvial operation in **Colombia**, we exploit an extension of 77 ha of new reserve blocks, which are located at a distance of 6 km from the Magdalena River national forest reserve area, declared by law as a Protected Forest Zone. We are also 7 km from the Regional Integrated Management Districts of the El Sapo and Hoyo Grande marshes, and Corrales and El Ocho, created by the regional environmental authority Corantioquia in 2017 and 2019, respectively. None of our areas of mining interest are within national or regional protected areas.

In **Nicaragua**, our concessions are located in the buffer zone of the Bosawás Biosphere Reserve and near the Cerro Cola Blanca and Banacruz natural parks.

The Bonanza concession is the only one currently in operation with extractive activities and the Siempre Viva and Salto Grande hydroelectric power plants. The other concessions are currently only developing exploration activities.

Our operation in **Argentina** is not located near protected areas. The closest ones are located approximately 70 kms from our facilities.

Commercial Plantations

In Colombia, since 2004, we have had rubber plantations seeking to propitiate in the Bajo Cauca region productive alternatives that contribute to territorial sustainability. Since 2018 we started this activity through the company Negocios Agroforestales S.A.S BIC, having currently develops operations in four properties with 1,200 ha planted, with 448,552 trees of different ages. In 2021 we achieved a production of 786,292 liters of latex from 151,170 trees, which were marketed to local processors, generating added value to the rubber chain in this region. In addition, in an effort to turn rubber into a sustainable livelihood option for the inhabitants of the Bajo Cauca region, we carried out training programs in collaboration with local and social actors and government entities, and exchanged knowledge with educational institutions in the region and with groups of rubber tappers in the country. This earned us recognition from ANDI as an Inspiring Company. We also provided space in the plantations for our employees to generate and increase their family income through beekeeping and fish farming activities and programs.

446.493
Trees of different ages

1.200
Hectares planted

This year the environmental authority Corantioquia awarded us for the second consecutive year the sustainability seal in category AA as a sustainable company and second place as the company that plants the most trees in the sub-region.

And as an important achievement, Negocios Agroforestales from 2022 is part of the first group in the rubber sector to be certified under the FSC standard under the Eslatex de Colombia S.A.S. chain of custody.

In Nicaragua we manage 187 hectares of commercial forestry plantations, established 12 years ago, with a total of 78,459 trees, distributed in eight areas in different sectors of the municipality. These plantations are registered in the national forestry registry and in 2020 we plan to carry out the commercial thinning phase in order to be able to offer the timber product resulting from the treatment.



WASTE MANAGEMENT

(306-2) (306-3) (306-4) (301-2)

The waste generated is handled responsibly and treated according to its characteristics and the specific regulations of each country. We separate it at the source, collect and dispose of it in sanitary landfills or recover it with third parties according to its classification, seeking to reduce it or reintegrate it as material or input in local communities or within our facilities.

We also carry out education programs so that our collaborators and communities in the area of influence are aware of the proper management of recyclable waste and we generate local employment through the commercialization of recyclable waste.





TYPE	COLOMBIA	NICARAGUA	ARGENTINA
Dangerous	40	296	3,870
Hazardous Usable	57	-	-
Non-hazardous-recyclable	274	1,341	1,795
Non-hazardous-ordinary	197	164	-
Non-hazardous-ordinary	120	18	2,064
Total operation (Tons)	687.9	1,818	7,729

In Colombia, total waste generation in 2022 was 687.9 tons, of which 28.6% corresponded to ordinary waste, 14% to hazardous and hazardous waste and 40% to recyclable waste.

In Nicaragua, we generated 1,818 tons of waste, of which 74% was non-hazardous and recyclable. Sixteen percent was hazardous waste, which was treated and disposed of according to regulations.

In Argentina, 50% of the waste generated was hazardous. The remaining (non-hazardous) waste is transported separately into recyclable and ordinary waste to the Jáchal landfill, where it is treated and disposed of according to its classification.

HAZARDOUS WASTE MANAGEMENT

(306-4)



We manage all of the hazardous waste we generate through contractors certified and endorsed by the competent authorities for this purpose, who have the environmental, health and safety conditions necessary for the transfer, treatment, elimination and/or final disposal.

COLOMBIA | NICARAGUA | ARGENTINA

05

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Social Management

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About this Report

ECONOMIC PERFORMANCE



Mineros





The Company had a solid operational performance, exceeding its production estimate for 2022. During the year, Mineros produced 287,152 ounces of gold, 10% more than it produced in 2021. In addition to the higher production, the Company had reductions in its cost per ounce of gold sold metrics (Cash Cost and AISC) compared to 2021.



+10%

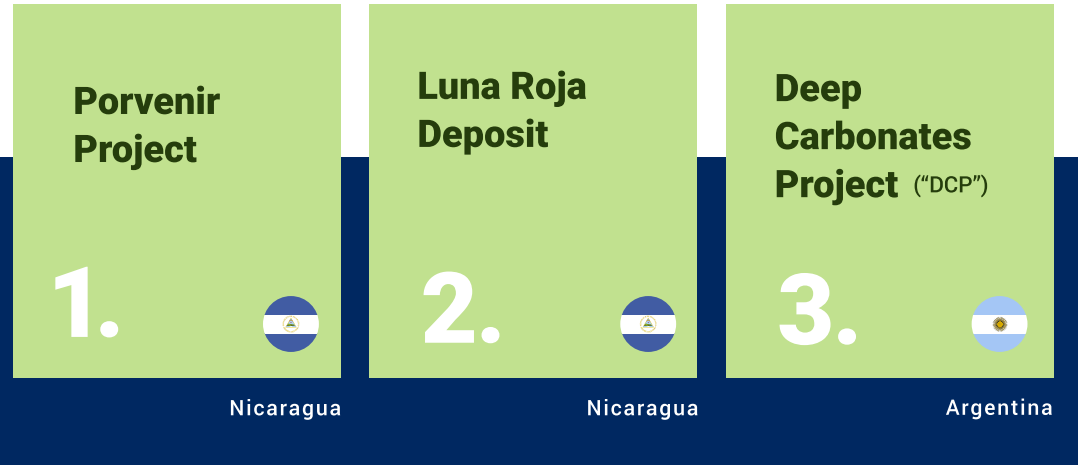
2022

287.152
ounces of gold

9,972 ounces of gold.

Seeking its permanence in time, the Company carries out exploration activities, which focus on the replacement and expansion of Mineral Reserves and Resources.

The three key growth projects on which the Company is focusing are:



During 2022, the gold price ranged between USD 1,622 and USD 2,051 per ounce, with an average of USD 1,802 per ounce for the period, showing stable behavior with respect to the average price in 2021..

Revenues for 2022 increased by 7%, explained by an 8% increase in the number of ounces sold.

Net income for the year 2022 was USD 4.5 million (USD 0.01 per share), compared to USD 43.4 million (USD 0.16 per share) in 2021. Net income for the year was impacted by asset impairments of USD 41.4 million, mainly applied to the Gualcamayo Property, higher exploration expenditures of USD 7.8 million and higher taxes of USD 7.1 million.

During 2022, the Company's net cash flows from operating activities were USD 82.6 million (2021: USD 87.3 million). At the end of 2022, the Company had cash and cash equivalents of USD 49.8 million (2021: USD 63.1 million). Loans and borrowings showed a reduction of 14.6%, or USD 8 million, explained by debt service payments.



Production and sales



▲ Ounces Sold

	Total	%
COLOMBIA	92,385	32%
NICARAGUA	132,520	46%
ARGENTINA	62,781	22%
Total	287,686	100%



▲ Sales (Thousands USD)

COLOMBIA	200,874
NICARAGUA	246,781
ARGENTINA	81,346
Total	529,001

ECONOMIC VALUE CREATED, DISTRIBUTED AND RETAINED ⁽²⁰¹⁻¹⁾

The contributions made to the State in Colombia, Nicaragua and Argentina, through the payment of taxes, royalties and other contributions, constitute a direct support to the economic and social development of each country, to the progress and wellbeing of the communities and regions in which we carry out our mining operations.

2022



Economic value created	Thousands USD
Revenues	529,001
Participation in the results of the associates	(2)
Impairment of assets, net	(41,364)
Other income	2,030
Financial income	7,828
Revenues (1)	497,493

Economic value created	Thousands USD	Retained economic value	Thousands USD
Direct mining costs (does not include payroll costs)	(232,445)	Depreciation	55.809
Taxes and royalties (3)	(22,189)	Amortizations	1.471
Services (3)	(11,305)	Reserves	250.147
Various (3)	(554)	Total	307.427
Taxes assumed (3)	(812)		
Payroll costs (3)	(77,457)		
Payroll expenses (3)	(7,269)		
Other expenses (3)	(15,178)		
Exploration expenses (3)	(20,358)		
Financial expenses (3)	(691)		
Net exchange difference	3,792		
Interest (4)	(10,428)		
Dividends paid (5)	(22,990)		
Community support and social management (6)	4,654		
Total	(413,230)		

(1) The amount includes revenues determined based on revenues generated, according to the audited Consolidated Statements of Income.

(2) Direct mining costs are determined based on the costs incurred by the Group in the operation, according to the audited Consolidated Statements of Income, excluding payroll costs, depreciation and amortization, and taxes.

(3) Corresponds to the costs and expenses incurred during the year, according to the audited Consolidated Statements of Income.

(4) The amount includes interest incurred during the year, taken from note 15 of the audited Consolidated Statements of Income.

(5) Includes the total amount of dividends paid to shareholders during the year, according to the audited Consolidated Statements of Cash Flows.

(6) The balance includes expenses incurred in support of the different communities.

CONCILIATION



Reconciliation Against Financial Statements

	Thousands USD
Revenues	529.001
More: Result on associated investments	(2)
More: Impairment of assets, net	(41.364)
More: Other income	2.030
More: Financial income	7.828
Economic value created	497.493

2022

	Thousands USD
Profit for the period before taxes.	45.318
Less: Income	(529.001)
Less: Result on associated investments	2
Less: Impairment of assets, net	41.364
Less: Other income	(2.030)
Less: Financial income.	(7.827)
More: Depreciation	55.809
More: Amortization	1.471
More: Dividends paid	(22.990)
More: Community Support	4.654
Economic value distributed	(413.230)



	Thousands USD
Reserve	250.147
Plus: Depreciation	55.809
Plus: Amortization	1.471
Retained economic value	307.427

For more information on Mineros S.A.'s Consolidated Financial Statements, they are available on SEDAR at www.sedar.com under the MSA index and on the company's website at www.mineros.com.co.

SIGNIFICANT INDIRECT ECONOMIC IMPACTS

[203-2]



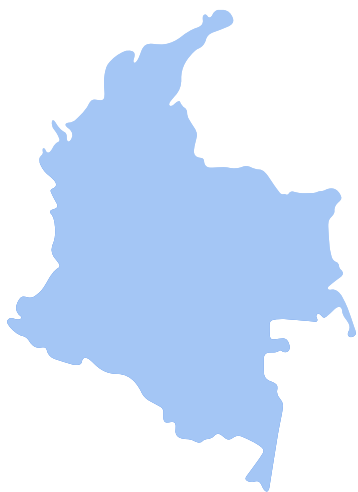
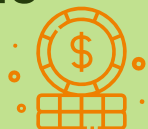
We fully complied with the taxes stipulated for companies in our sector. The contributions we made to national, regional and local government entities in Colombia, Nicaragua and Argentina amounted to USD 53.8 millions in tax payments, royalties and other contributions, and constitute direct support to the economic and social development of each country, to the progress and welfare of the communities and regions in which we carry out our mining operations.





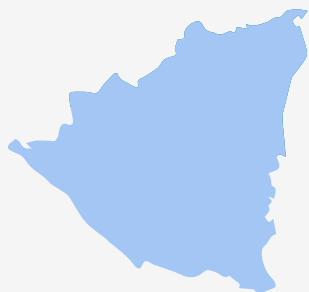
Contributions to the State

[203-2]



COLOMBIA 203-2

CONCEPT		Thousands USD
	Property, vehicle and stamp taxes	57
	Income tax	11.296
	Gold, silver and platinum tax	4.637
	Royalties	2.318
	Industry and commerce	455
	Remuneration taxes	192
<hr/>		
OTHER	Financial transactions	592
	VAT (Value Added Tax)	1.389
	Consumption	3
	Others	248
Total		21.186



NICARAGUA (203-2)

CONCEPT

Thousands USD

Property Tax, Road tax and stamp tax	1.285
Income tax	14.036
Royalties	1.610

OTHER

VAT	795
Customs	1.405
CO2 and fuel	788
Others	294

Total

20.213



ARGENTINA (203-2)

CONCEPT

Thousands USD

Property Tax, Road Tax and Stamp Tax	9
Royalties	2.032
Industry and commerce	2

OTHER

Mining Fund	1.054
Export Duties	6.414
Import duties	1.694
Carbon dioxide and fuel	464
Financial transactions	755
Customs services	7
Fees	26

Total

12.458

IMPACT ON EMPLOYMENT GENERATION [203-2]

The generation of direct and indirect quality employment is a major positive impact on the economic development of the areas of influence of our mining operations. We ended 2022 with 2,916 direct employees, of which 2,643 were under permanent contracts and 273 were under temporary contracts.

In Colombia, out of a total of 771 workers with permanent contracts, 69% come from the area of influence of mining operations. In Nicaragua, more than 84% of the 1,286 employees with permanent contracts come from the Autonomous Region of the Northern Caribbean Coast. In our operation in Argentina, we have 502 employees with indeterminate contracts, 86% of whom come from the province of San Juan and more than 50% live in the communities closest to the deposit.

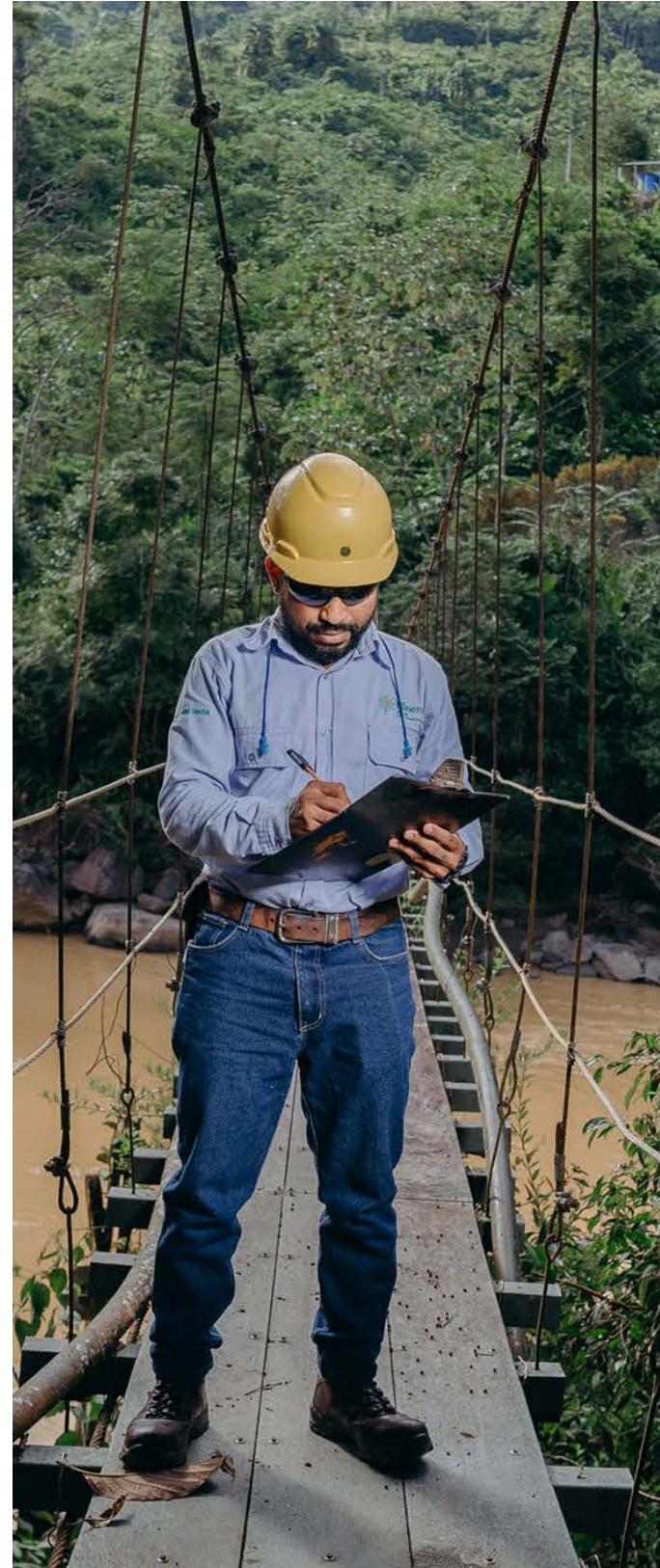


Number of employees

Permanent contract 2,643
 Temporary contract 273

Total

2,916






SUPPLY CHAIN [102-9]



Our business relationships are governed by compliance with the regulations of the countries where we operate and with the policies regarding purchasing, environmental, social and occupational health and safety standards defined by each operation.




We also promote clear standards of ethics, transparency and anti-corruption in the purchase of materials, equipment and services. We have 2,117 active suppliers, who provide us with elements, materials and spare parts of various kinds for administrative, metal-mechanical, smelting, electrical, electronic, hydraulic, personal protection, chemical precursors and routine maintenance processes of the mining operation in each of the countries where we operate.

Numbers of Suppliers

 Colombia	852
 Nicaragua	707
 Argentina	558
Total	2,117

Relationship with suppliers

In each country we have a group of national, international and local suppliers of goods, services and supplies. In 2022, 81% of the goods and services contracted were provided by national suppliers.

Total purchases of materials and services	Thousands USD	% purchased domestically
 Colombia	61.325	94%
 Nicaragua	84.262	59%
 Argentina	84.735	92%
Total	230.323	81%

At Mineros, we give priority to the acquisition of domestic goods and services, especially in the localities where our mining operations are located.



ENVIRONMENTAL ASSESSMENT OF SUPPLIERS

[308-1-2]

Within our policies, we have established guidelines to evaluate suppliers and contractors based on environmental criteria and compliance with legal and safety standards, which are included in the respective contract. Non-compliance is sanctioned with suspension and/or fines according to its specificity.

In **Argentina**, a Health, Safety and Environment **evaluation is carried out on suppliers** for tenders of services provided in mines. This evaluation is taken into account in the selection criteria of the supplier to whom the contract will be awarded.

In **Colombia**, we evaluate our new suppliers based on environmental and social criteria. In the pre-contractual phase, we analyze the essential requirements for bidding, among them that they have not been sanctioned by the environmental authorities and that they have current **environmental authorizations and an environmental management system**. For those that meet these requirements, we analyze other management criteria for their final selection.

During **2022**, we continued working on the formulation of guidelines to guide the management of sustainable purchasing within the **Procurement Policy** in our operations. We seek to use more environmentally friendly materials, rationalize the use of materials in our processes and establish actions that allow us to reduce industrial surpluses.

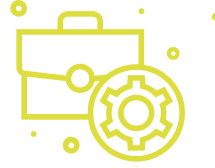
COLOMBIA | NICARAGUA | ARGENTINA

OUR PEOPLE

FELIPE VÁSQUEZ, PRODUCTION ENGINEER, MINEROS COLOMBIA



EMPLOYMENT GENERATION AND LABOR MANAGEMENT



Our employees and their well-being are a priority. Our labor practices are based on respect, care and safety, which are key elements in our corporate culture. Our attention to our employees is guided by strict compliance with the labor regulations in force in the countries in which we operate.



Workers by type of contract and gender (102-8)

Mineros Aluvial Colombia	MEN	WOMEN	TOTAL
Number of employees with permanent contract	685	86	771
Number of employees under temporary contract	117	09	126
Total	802	95	897

HEMCO	MEN	WOMEN	TOTAL
Number of employees with permanent contract	1129	157	1286
Number of employees under temporary contract	87	12	99
Total	1216	169	1385

Minas Argentinas S.A.	MEN	WOMEN	TOTAL
Number of employees with permanent contract	469	33	502
Number of employees under temporary contract	47	1	48
Total	516	34	550

Labor union agreements

(102-41)



New hires and exits

(401-1)



BENEFITS FOR FULL-TIME EMPLOYEES

(401-2) (401-3) (203-1)

This item includes direct benefits granted to full-time employees, such as:



Production bonus



Life insurance



Medical assistance



basic food basket



GRI Table of Contents

Colombia

Full-time employees of our Colombian operation, depending on the type of contract, may receive:

- Life insurance
- Medical plan assistance and coverage for disability and/or invalidity.
- Maternity, paternity and bereavement leave.
- Pension fund.
- Allowances: Eyeglasses, room and board, education, vacations, dental care, medical referrals, child birth, cost of deeds, death of family members, pension bonus.
- Semiannual bonus.



Nicaragua

In Nicaragua, all full-time workers covered by collective bargaining agreements receive:

- Life insurance.
- Medical insurance.
- Coverage for disability and/or invalidity.
- Maternity and paternity leave
- Pension fund.
- Basic food basket.
- Production bonus.
- Maternity, seniority, water and energy bonuses.
- Scholarships.



Argentina

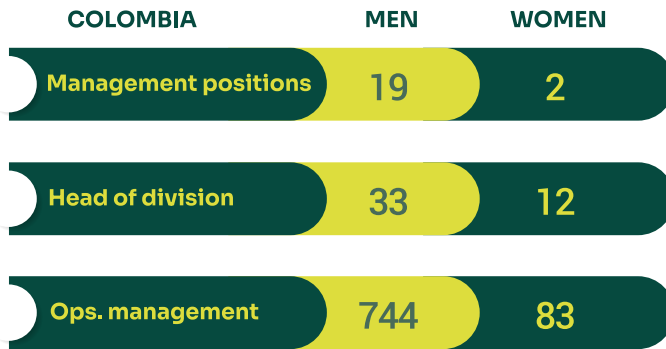
In Argentina, all full-time workers receive:

- Life insurance
- Medical insurance.
- Coverage for disability and/or invalidity.
- Maternity and paternity leave.
- Pension fund.

Diversity in governance bodies and employees (405-1)

At Mineros we respect gender diversity and select employees for each position according to profiles and competencies. However, in the Organization, the male gender predominates at most hierarchical levels.

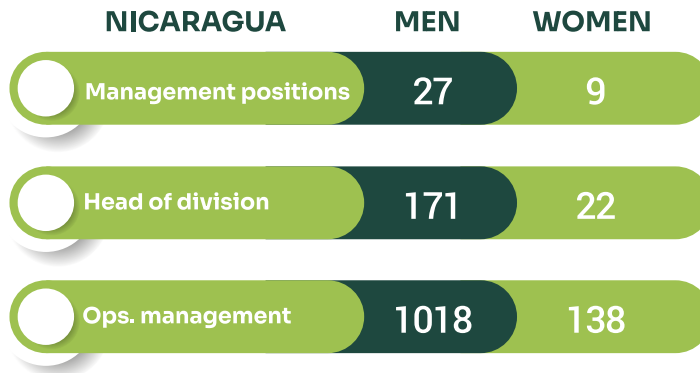
In our Colombian operation, 4 people work in senior management positions, all of them men. **21 people work in middle management positions (19 men and 2 women: 90%-10%)** and **45 people work in managerial positions (33 men and 12 women: 73%-26%)**. The majority of the personnel, 827 employees, are concentrated in production process positions (90% men, 10% women).



By age range, the majority of employees, 544, are concentrated in the 30 to 50 age group (61%), followed by 228 employees over 50 years of age (25%), and 125 employees between 18 and 30 years of age (14%).

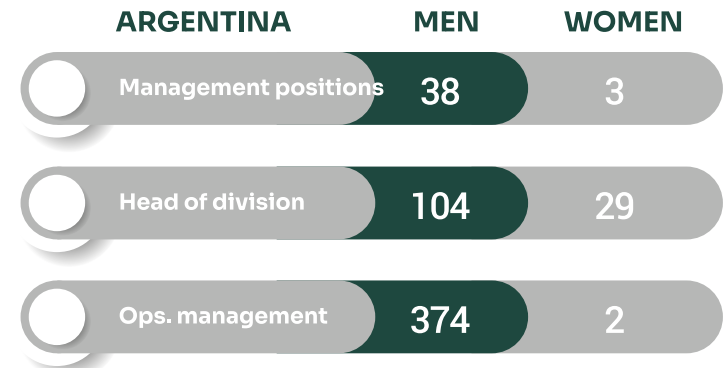


In Nicaragua, operational management has the largest number of employees (1,156), of whom 1,018 are men and 138 are women (88%-12%). **At the management level, there are 193 employees, of whom 171 are men and 22 are women (89%-11%). Senior and middle management positions are occupied by 36 employees, 27 men and 9 women (75%-25%).**



By age range, the majority of personnel are concentrated in the 30 to 50 age groups (867 people, 62%) and among those under 30 years of age (373 employees, 27%). The remaining 145 employees (10%) are over 50 years of age.

The operation in Argentina is managed by 6 people in senior management, 5 men and 1 woman (83%-17%). At the mid-management level, there are 35 employees, 33 men and 2 women (94%-6%). **At the management level, 133 people work—104 men (78%) and 29 women (22%)—.** The majority of the personnel (376 employees) work at the operational management level, 99% of whom are men (374).



By age range, the majority of personnel is concentrated in the 30 to 50 age brackets (462 people, 84%), followed by 50 employees (9%) over 50 years of age, and the remaining 38 employees (7%) are under 30 years of age.

Occupational Health and Safety

(403-1)

Mineros reaffirms its commitment to providing and maintaining a safe and healthy work environment in which all employees and contractors behave responsibly and safely. Thus, the company is committed to complying with high standards of occupational health and safety management by implementing all policies, procedures and standards and continuously improving management systems, setting targets and monitoring performance. Operations at the company's three regions are ISO 45001 (Occupational Health and Safety Management) certified.

The following table presents the safety statistics for the year ended December 31, 2022, and the comparative period of 2021:

	Health and Safety Indicators	2022	2021
Mineros Aluvial S.A.S	LTIFR ¹	1,49	0,21
	TRIFR ²	2,46	0,91
Hemco	LTIFR	0,13	0,18
	TRIFR	0,84	0,98
Minas Argentinas S.A.	LTIFR	0,09	0,08
	TRIFR	0,26	0,72
Mineros S.A.	LTIFR	0,64	0,17
	TRIFR	1,35	0,9

1. **Lost Time Injury Frequency Rate ("LTIFR")**, which refers to the number of lost time injuries that occurred during the reporting period.

2. **The total recordable incident frequency rate ("TRIFR")** combines all recorded fatalities, lost-time injuries, cases or alternative work, and other injuries requiring medical treatment by a medical professional

Work-related injuries

(403-9)

Rates are calculated based on 200,000 hours worked. Accidents and rates include own and contractor personnel. The reported injury rate is calculated based on ICMM (International Council on Mining and Metals) and GRI (Global Reporting Initiative) guidelines.

The consolidated data for the group in 2022 are as follows:

12.849.527
Man-hours worked

6
Six fatalities were recorded.

Occupational health and safety management system

(403-1)

Colombia

In **Colombia** we have an occupational health and safety management system, integrating current legal regulations, complying with the parameters of Decree 1072 of 2015 and Resolution 0312 of 2019, with results of the minimum standards of 100% certified by the labor risk administrator and we guarantee the management requirements of the ISO 45001 standard with a recertification date of April 26, 2021. At the end of 2022, we have 100% compliance certified by the labor risk management company.

Argentina

In **Argentina**, we comply with national and international health and safety requirements. We have implemented and maintained a certified Health and Safety Management System under the standards of the international standard ISO 45001. The system covers our employees and contractors controlled by the Organization, that is, all those who carry out their activities within the company.

Nicaragua

In **Nicaragua**, our occupational health and safety management system integrates current legal regulations and complies with the management requirements of ISO 45001, under which we will be certified in 2022.



Hazard identification, risk assessment and incident investigation

(403-2)



Colombia

In **Colombia**, during the year 2022, a **series of strategies were deployed for the identification and timely management of hazards and risks, such as:**

- SUPER (Risk Containment Plans)
- 360 SUPER Committee - Safety inspections and performance management
- Peer-to-peer safety inspection
- Reporting of unsafe conditions and behaviors
- SBC: Behavior-based safety (Safety Culture)

Argentina

In **Argentina**, we have implemented a complete process of hazard identification, risk assessment, and establishment of control measures, with the purpose of eliminating hazards and minimizing risks to levels as low as reasonable. Contractors are involved in this process, which follows ISO guidelines and is audited annually by external professionals. All employees and contractors are empowered to stop an activity they deem unsafe. Each incident is investigated to determine the root cause and implement corrective measures to minimize the possibility of recurrence. Incidents of high actual and/or potential consequence are analyzed using the international ICAM method. Lessons learned from incidents are presented at monthly meetings of the company's Safety Committee.

Nicaragua

In **Nicaragua**, we use the procedures SAL-PRO-001 Risk Identification, Assessment and Control, SAL-PRO-002 Change Management and SAL-PRO-003 Safe Work Analysis. These procedures cover the methodologies and best practices of the industry.



Occupational health services (403-3)

In **Colombia**, in the year 2022, we developed the following activities:

- **Strengthening** of epidemiological surveillance programs in auditory conservation, prevention of musculoskeletal injuries, chemical substances, and welding activities that allow us to identify, evaluate risks and strengthen controls that improve conditions, tools, and medical studies that allow us to prevent and minimize the appearance of common illnesses and/or work and illnesses that may be exacerbated by work activities.
- **Promotion of self-care** as a pillar of health promotion for employees and stakeholders strengthened with campaigns through internal and external social networks (Pink Month for the prevention of breast and cervical cancer; Blue Month for the prevention of diseases prevalent in men: prostate and testicular cancer); antigen tests for men over 40 years of age.

96.8% of the working population is covered by occupational medical examinations.

- **Strengthening** of the labor reincorporation program to promote the employee's adaptation to working according to their abilities and pathologies of common and occupational origin, allowing their productivity and enhancing their recovery, to contribute to their well-being and integral quality of life, in compliance with Colombian legislation.



In **Nicaragua**, the surveillance services of factors in the work environment are carried out through a pre-employment checkup, to identify pathologies that may affect the health of the worker and his or her work performance. **For the surveillance of the health of workers in relation to work**, we carry out an occupational medical checkup, from which arise follow-up plans for employees who are found to have early-stage or decompensated diseases.

We provide prevention talks to strengthen occupational health, safety and hygiene, in which we address issues that affect work performance due to illnesses of common or occupational origin.

For first aid and emergency services, we have a doctor for treatment after an accident at work or a common accident.

In **Argentina**, we have a full-time occupational physician, who directs the medical service at the Micro-hospital facilities located at the mine. **The occupational physician works in conjunction with the Hygiene and Safety service**, carrying out inspections at the workstations, risk assessments and ergonomics studies.

Employee participation, consultation and communication on occupational health and safety (403-4)

Colombia :

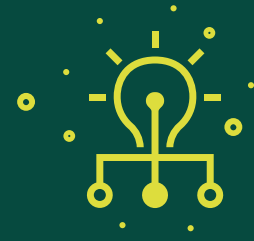
- In **Colombia**, we count on the participation of our workers every time we update our standards and procedures and clearly establish our safety responsibilities. We have defined the responsibilities and functions of the Joint Committee for Safety and Health at Work (Copastt), as well as those of the Labor Coexistence and Emergency Committees.

Argentina

- In **Argentina** we implemented the Joint Committee, a legal requirement, in which occupational health and safety issues are addressed. It is made up of three workers' representatives (one of them a union delegate) and three Company representatives (one from the open pit mine, one from the subway mine and one from the process plant) and the members of the Health and Safety Management also participate as advisors. Monthly meetings are held, thus there is a formal participation of the workers.



Employee participation, consultation and communication on occupational health and safety (403-4)



Nicaragua :

In Nicaragua, workers participate and are consulted in the development, implementation and evaluation of the Occupational Health and Safety Management System through the Joint Health and Safety Commission, whose intervention is relevant because it allows for the improvement of many working conditions. Among the Occupational Health and Safety commitments covered in the Collective Bargaining Agreements are the following:

- **To have a clinic within the facilities**, with medical personnel empowered to transfer to hospitals and/or specialized clinics when necessary.
- **Lodging, internal transportation and food expenses** for the injured person and one companion.
- **Ophthalmological examinations**, and periodic check-ups of the worker.
- **Support for breastfeeding** milk and maternal basket.
- **Reconstructive orthodontic work** due to work-related accidents, support for orthopaedic expenses for workers' children up to 50%.
- **Per diem, transportation and meals** for medical examinations
- **To have a hygiene and safety policy.**
- **Maintaining a health and safety superintendency.**
- Conduct training programs.
- **Available first-aid kits .**
- **Provide** the worker with Personal Protective Equipment free of charge.



Occupational health and safety training for employees (403-5)

Colombia

In Colombia, we promote the development and professional growth of our collaborators as prevention mechanisms, **during the year 2022 the training plan in occupational safety and health was executed with a compliance of 95% of the issues raised to the target population**, among other trainings were advanced topics such as: Safe Transportation of Chemical Substances, Electrical Risk - Resolution 5018 of 2019, First Aid APH, Safe operation of hoisting equipment (Bridge cranes, hoist, differentials, forklifts, etc), diving, safe work at heights, among others.

Nicaragua

In Nicaragua, training needs are identified when we carry out procedures SAL-PRO-002 -Change management- and SAL-PRO-001-001 -Safe work analysis-, and both direct workers and contractors and their subcontractors who carry out high-risk work are trained in the risks. **The topics covered in the training sessions are related to workplace risk factors (physical, chemical, biological, ergonomic, etc.) and their controls, high-risk work, technical training, and emergency training for exposed workers.** These training programs are carried out annually and all of them have their respective evaluation to determine the worker's level of understanding.

Argentina

In Argentina, we have a training system based on the needs of each job position and the requirements of the Integrated Management System. Before joining, workers receive a complete general induction and then receive specific health and safety training related to their jobs and the hazards and risks identified in their activities, as well as complete training in work procedures, standards applied to their activities and environmental issues. The courses are given during the workday.

Workers health promotion (403-6)



Colombia

In Colombia, we develop health promotion services to address the main non-work-related risks, including cardiovascular risk, cancer prevalent in men, visual health, nutritional status, prevention of non-communicable and communicable diseases. We also have agreements with external providers for prevention programs and/or promotion of healthy lifestyles and health brigades with specialists.

Nicaragua

In Nicaragua, we have a clinic where we offer basic services and specialized consultations in urology, dermatology, gynecology, internal medicine, orthopedics, otorhinolaryngology and general surgery, covering all the company's employees and other services offered to its beneficiaries.

Argentina

In Argentina, a health program is implemented to promote wellness and healthy habits and to reduce risk factors such as obesity and smoking. Gualcamayo's employees and its contractors have coverage (social security) for access to medical benefits for non-work related ailments.



Coverage of the Occupational Health and Safety Management (403-8)

At our three operations, the occupational health and safety management system covers 100% of our direct employees.

We conduct internal and external audits of a third of our health and safety management system, using qualified internal auditors and external auditors of national and international renown. **The audits include all our own workers and contractors.**

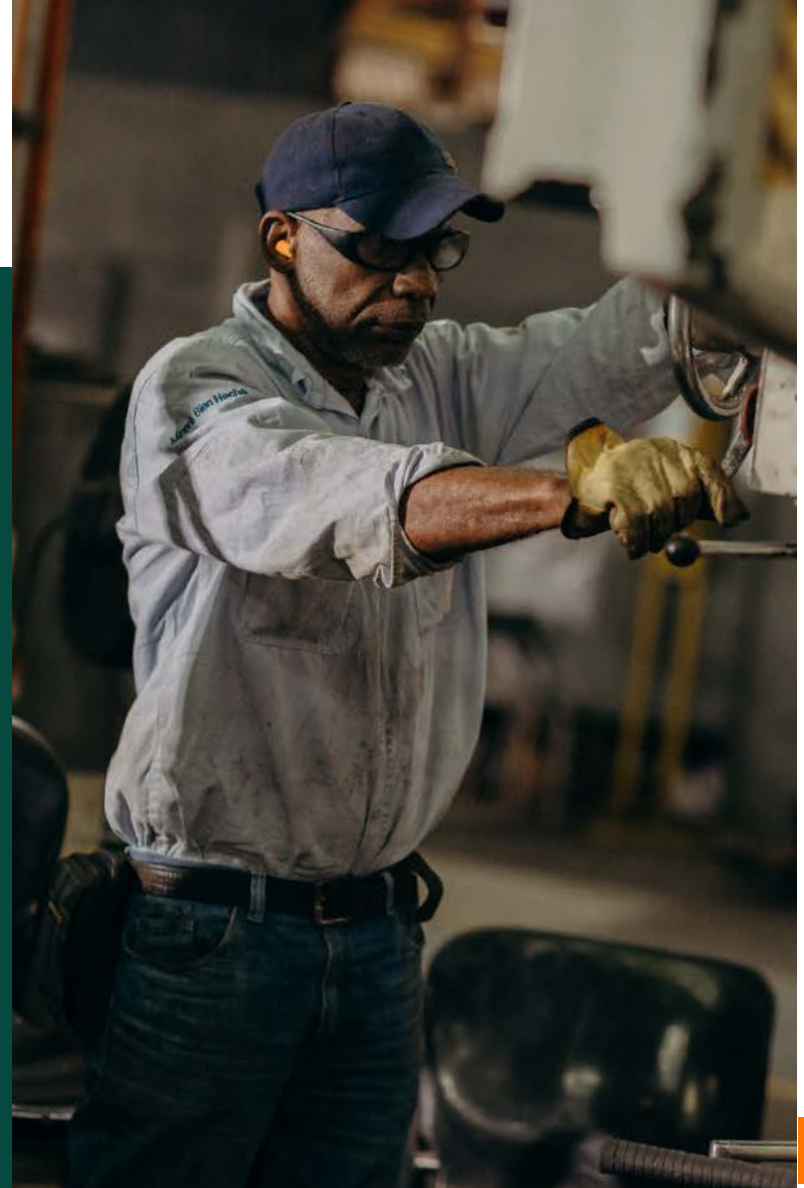
Occupational diseases and illnesses (403-10)

In the year 2022, in Colombia, the qualification of four (4) occupational diseases was received, corresponding to: Cervical disc disorder with radiculopathy: 1, Carpal tunnel syndrome: 2 and Rotator cuff syndrome: 1.

The company has epidemiological surveillance programs that strengthen the care of the different groups of workers according to the exposed positions, where follow-ups are carried out by medical and paraclinical examinations, risk assessment and proposals for improvements in work stations or working conditions and care of people according to each risk, additionally, actions have been strengthened in lifestyles and healthy environments, active breaks "Activated"; follow-ups of cases with ARL Labor Risk Management in medical care and rehabilitation plans until maximum medical improvement and reincorporation to work as appropriate.

In Nicaragua most of the Osteomuscular (OMA) cases are of common cause, [mainly dorsalgias, Intervertebral Disc disorders and other Spinal Trauma.

In Argentina, no occupational diseases or illnesses were recorded in 2022.



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GRI TABLE OF CONTENTS



Mineros



CONVENTIONS

REPORTED

R

NOT REPORTED

N.R

NOT APPLICABLE

NOT MATERIAL

N.M.

TABLE OF CONTENTS GRI

INDICATOR	ORGANIZATION PROFILE	ODS	LOCATION	STATUS
2-1-A	Name of organization			R
2-6-6	Activities, brands, products and services			R
2-1-C	Location of headquarters			R
2-1-D	Location of operations			R
2-1	Ownership and legal form			R
2-6	Ownership and legal form			R
2-7-6, 2-8	Information about employees and other workers			R
2-6-B, 2-6-6	Supply chain			R
2-6-6	Significant changes in the organization and its supply chain.			R
2-23-A-I	External initiatives			R
2-28	Membership in associations			R
STRATEGY				
2-22	Statement of senior executives responsible for decision making			R

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INDICATOR	ORGANIZATION PROFILE	ODS	LOCATION	STATUS
ETHICS AND INTEGRITY				
2-23	Values, principles, standards and norms of conduct			R
2-26	Counseling mechanisms and ethical concerns			R
GOBERNANZA				
2-9	Governance structure			R
2-13	Delegation of authority			R
2-13	Executive-level responsibility for economic, environmental and social issues			R
2-12	Consultations with stakeholders on economic, environmental and social issues			R
2-9	Composition of the highest governance body and its committees			R
2-11	CEO of the highest governing body			R
2-10	Nomination and selection of the highest governance body			N.A.
2-15	Conflicts of interest			R
2-12	Role of the highest governance body in purpose selection, values and strategy			R
2-17	Collective knowledge of the highest governance body			R
2-18	Performance evaluation of the highest governance body			R
2-12	Identification and management of economic, environmental and social impacts			R
2-12	Effectiveness of risk management processes			R
2-12	Effectiveness of risk management processes			R
2-12	Evaluation of economic, environmental and social issues			R

TABLE OF CONTENTS GRI

INDICATOR	ORGANIZATION PROFILE	ODS	LOCATION	STATUS
2-14	Role of the highest governance body in the preparation of sustainability reports sustainability reporting			N.A.
2-16	Communication of critical concerns			N.M.
2-16	Nature and total number of critical concerns			N.M.
2-19	Compensation policies			Confidential
2-20	Process for determining remuneration			Confidential
2-20	Stakeholder engagement in remuneration			N.A.
2-21	Total annual compensation ratio			N.M.
2-21	Ratio of the percentage increase in total annual compensationl			N.M.
STAKEHOLDER ENGAGEMENT				
2-29	List of stakeholders			R
2-30	Collective bargaining agreements			
2-29	Identification and selection of stakeholders			R
2-29	Approach to stakeholder engagement			R
PRACTICES FOR THE ELABORATION OF REPORTS				
2-2	Entities included in the consolidated financial statements			N.M.
3-1	Definition of the contents of the reports and the Coverage of the theme			R
3-2	List of material topics			R
2-4	Restatement of information			N.A.
3-2	Changes in reporting			R
2-3	Reporting period			R

TABLE OF CONTENTS GRI

INDICATOR	ORGANIZATION PROFILE	ODS	LOCATION	STATUS
2-3	Reporting cycle			R
2-3	Contact point for questions about the report			R
FINANCIAL PERFORMANCE				
201-1	Direct economic value generated and distributed			R
201-2	Financial implications and other risks and opportunities derived from climate change			R
201-3	Defined benefit plan obligations and other retirement plans			R
201-4	Financial assistance received from the government			N.A.
MARKET PRESENCE				
2-11	Ratio of standard entry level wage by gender vs. local minimum wage local minimum wage			N.M.
202-2	Proportion of senior executives recruited from the local community			N.M.
INDIRECT ECONOMIC IMPACTS				
203-1	Infrastructure investments and services supported			R
203-2	Significant indirect economic impacts			R
PROCUREMENT PRACTICES				
204-1	Proportion of spending on local suppliers			R
ANTI-CORRUPTION				
205-1	Operations assessed for corruption-related risks			N.R.
205-2	Communication and training on anti-corruption policies and procedures			R
205-3	Confirmed cases of corruption and actions taken			N.R.

TABLE OF CONTENTS GRI

INDICATOR	ORGANIZATION PROFILE	ODS	LOCATION	STATUS
UNFAIR COMPETITION				
206-1	Legal actions related to unfair competition, monopolistic practices and antitrust. monopolistic and anti-competitive practices			R
AMBIENTALES				
MATERIALS				
301-1	Materials used, by weight or volume			R
301-2	Percentage of recycled raw materials used			R
301-3	Reused products and packaging materials			R
ENERGY				
302-1	Energy consumption within the organization			R
302-2	Energy consumption outside the organization			R
302-3	Energy intensity			R
302-4	Reduction of energy consumption			R
302-5	Reduction of energy requirements of products and services			R
WATER AND AFFLUENTS				
303-1	Interaction with water as a shared resource			R
303-2	Management of the impacts related to water discharges			R
303-3	Water extraction			R
303-4	Water discharge			R
303-5	Water consumption			R

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INDICATOR	ORGANIZATION PROFILE	ODS	LOCATION	STATUS
BIODIVERSITY				
304-1	Operational sites owned, leased or managed located within or adjacent to protected areas or areas of high biodiversity value inside or adjacent to protected areas or areas of high biodiversity value outside protected areas			R
304-2	Significant impacts of activities, products, and services on biodiversity on biodiversity			R
304-3	Protected or restored habitats			R
304-4	Species in total that appear on the IUCN Red List and national conservation lists whose habitats are in affected areas conservation lists whose habitats are in areas affected by operations and by level of extinction risk. affected by operations and by level of extinction risk.			R
EMISSIONS				
305-1	Direct GHG emissions (Scope 1)			R
305-2	Indirect GHG emissions from energy generation (Scope 2)			R
305-3	Other indirect GHG emissions (Scope 3)			N.R
305-4	Intensity of GHG emissions			R
305-5	Reduction of GHG emissions			R
305-6	Emissions of Ozone Depleting Substances (ODS)			R
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions significant air emissions			R
EFFLUENTS AND WASTE				
306-1	Discharge of water according to its quality and destination			R
306-2	Waste by type and disposal method			R

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INDICATOR	ORGANIZATION PROFILE	ODS	LOCATION	STATUS
306-3	Significant spills			R
306-4	Hazardous waste transportation			R
306-5	Water bodies affected by water discharges and/or runoffs			R
ENVIRONMENTAL COMPLIANCE				
307-1	Non-compliance with environmental laws and regulations			R
ENVIRONMENTAL ASSESSMENT OF SUPPLIERS AND CONTRACTORS				
308-1	New suppliers that have undergone evaluation and selection filters according to environmental criteria			R
308-2	Negative environmental impacts in the supply chain and actions taken			R
SOCIALS				
EMPLOYMENT				
401-1	New employee hires and staff turnover			R
401-2	Benefits for full-time employees that are not given to part-time or temporary employees part-time or temporary employees			R
401-3	Parental leave			R
EMPLOYEE-COMPANY RELATIONS				
402-1	Minimum notice periods for operational changes			N.M.
OCCUPATIONAL HEALTH AND SAFETY				
403-1	Occupational health and safety management system			R
403-2	Hazard identification, risk assessment and incident investigation			R
403-3	Occupational health services			R

TABLE OF CONTENTS GRI

INDICATOR	ORGANIZATION PROFILE	ODS	LOCATION	STATUS
403-4	Worker participation, consultation and communication on occupational health and safety at work			R
403-5	Occupational health and safety training for workers			R
403-6	Promotion of workers' health			R
403-7	Prevention and mitigation of impacts on workers' health and safety of workers			N.R
403-8	Coverage of the occupational health and safety management system			R
403-9	Work-related injuries			R
403-10	Occupational diseases and illnesses			R
TRAINING AND EDUCATION				
404-1	Average hours of training per year per employee			R
404-2	Programs to improve employees' skills and programs to assist with transition transition assistance programs			R
404-3	Percentage of employees receiving regular performance and career development evaluations performance and professional development			N.R
DIVERSITY AND EQUAL OPPORTUNITIES				
405-1	Diversity in governing bodies and employees			R
405-2	Ratio of basic salary and remuneration of women versus men			Confidential
NON-DISCRIMINATION				
3-2	Discrimination cases and corrective actions taken			R

TABLE OF CONTENTS GRI

INDICATOR	ORGANIZATION PROFILE	ODS	LOCATION	STATUS
ETHICS AND INTEGRITY				
407-1	Operations and suppliers whose right to freedom of association and collective bargaining may be at risk.			N.R
CHILD LABOR				
408-1	Operations and suppliers with significant risk of child labor cases			N.R
FORCED OR COMPULSORY LABOR				
409-1	Operations and suppliers with significant risk of forced or compulsory forced or compulsory labor			N.R
SECURITY PRACTICES				
410-1	Security personnel trained in human rights policies or procedures human rights			R
INDIGENOUS PEOPLES' RIGHTS				
411-1	Cases of violations of the rights of indigenous peoples			N.R
HUMAN RIGHTS ASSESSMENT				
412-1	Operations subject to human rights impact reviews or assessments human rights			R
412-2	Employee training on human rights policies or procedures human rights			R
412-3	Significant investment agreements and contracts with human rights clauses or subject to human rights assessment human rights clauses or subject to human rights assessment.			R

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INDICATOR	ORGANIZATION PROFILE	ODS	LOCATION	STATUS
LOCAL COMMUNITIES				
413-1	Operations with local community participation, impact assessments and impact assessments and development programs			R
413-2	Operations with significant negative impacts (actual or potential) on local communities on local communities			N.R
SOCIAL EVALUATION OF SUPPLIERS				
409-1	New suppliers that have passed selection filters according to social criteria. according to social criteria			N.A
414-2	Negative social impacts in the supply chain and actions taken			N.R
PUBLIC POLICY				
415-1	Contribution to political parties and/or representatives			N.A
CUSTOMER HEALTH AND SAFETY				
416-1	Assessment of the health and safety impacts of product or service categories of products or services			N.A
416-2	Non-compliance cases related to health and safety impacts of product and service categories. of product and service categories			N.A
MARKETING Y ETIQUETADO				
417-1	Requirements for information and labeling of products and services			N.A
417-2	Cases of non-compliance related to product and service information and labeling of products and services			N.A

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INDICATOR	ORGANIZATION PROFILE	ODS	LOCATION	STATUS
417-3	Non-compliance cases related to marketing communications			N.A
CUSTOMER PRIVACY				
418-1	Substantiated complaints regarding breaches of customer privacy and loss of customer data, and loss of customer data			N.A
SOCIO-ECONOMIC PERFORMANCE				
419-1	Non-compliance with laws and regulations in the social and economic fields			R



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