



GRI Content Index

GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION
GENERAL DISCLOSURES		
GRI 2: General Disclosures 2021	2-1 Organizational details	Our Business
	2-2 Entities included in the organization's sustainability reporting	Our Business
	2-3 Reporting period, frequency and contact point	Our Business
	2-4 Restatements of information	ESG Performance Data Tables
	2-5 External assurance	GHG emissions for Guanaceví are externally verified
	2-6 Activities, value chain and other business relationships	Our Business. Supply Chain
	2-7 Employees	Engaged & Inclusive Workforce. ESG Performance Data Tables
	2-8 Workers who are not employees	Engaged & Inclusive Workforce. ESG Performance Data Tables
	2-9 Governance structure and composition	Sustainability Governance. Information Circular: Sustainability at Endeavour Silver, Page 46
	2-10 Nomination and selection of the highest governance body	Information Circular: Nomination of Directors, Page 36
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	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainability Governance. Information Circular: Sustainability Committee, Page 44
	2-13 Delegation of responsibility for managing impacts	Sustainability Governance. Information Circular: Sustainability Committee, Page 44
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Governance. Information Circular: Sustainability Committee, Page 44
	2-15 Conflicts of interest	Ethical Culture. Information Circular: Ethics Business Conduct, Page 28



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	2-16 Communication of critical concerns	Ethical Culture. Trust Line
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	2-27 Compliance with laws and regulations	Sustainability Governance. Website: Sustainability Oversight
	2-28 Membership associations	Website: Commitment to External Initiatives
	2-29 Approach to stakeholder engagement	Listening to Our Stakeholders
	2-30 Collective bargaining agreements	Management Approach: Engaged & Inclusive Workplace . ESG Performance Data Tables
MATERIAL TOPICS		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality Assessment
	3-2 List of material topics	Materiality Assessment



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ECONOMIC PERFORMANCE		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Supply Chain
GRI 201: Economic Performance 2016	201-1/14.9.2 Direct economic value generated and distributed	ESG Performance Data Tables
	201-2 Financial implications and other risks and opportunities due to climate change	Sustainability Committee Charter
	201-3 Defined benefit plan obligations and other retirement plans	Management Approach: Engaged & Inclusive Workplace
	201-4 Financial assistance received from government	None
	14.23.8. For minerals purchased from the state or from third parties appointed by the state to sell on their behalf, report: <ul style="list-style-type: none"> • volumes and types of minerals purchased; • full names of the selling entity and the recipient of the payment; • payments made for the purchase. 	Not Applicable
MARKET PRESENCE		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Engaged & Inclusive Workplace
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	ESG Performance Data Tables
	202-2 Proportion of senior management hired from the local community	Engaged & Inclusive Workplace. ESG Performance Data Tables
PROCUREMENT PRACTICES		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Supply Chain
GRI 204: Procurement Practices 2016	204-1/14.9.5 Proportion of spending on local suppliers	Supply Chain. ESG Performance Data Tables
ANTI-CORRUPTION		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Ethical Culture
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Ethical Culture
	205-2 Communication and training about anti-corruption policies and procedures	Ethical Culture
	205-3 Confirmed incidents of corruption and actions taken	Ethical Culture



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	14.22.5. Describe the approach to contract transparency, including <ul style="list-style-type: none"> • whether contracts and licenses are made publicly available and, if so, where they are published; • if contracts or licenses are not publicly available, the reason for this and actions taken to makethem public in the future 	Management Approach: Supply Chain
	14.22.6. Report the following information about the organization’s beneficial owners, including <ul style="list-style-type: none"> • joint ventures name, nationality, and country of residence; • whether they are politically exposed persons; • level of ownership; • how ownership or control is exerted. 	Exempt from this requirement as a publicly listed company
ENERGY		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Emissions & Air Quality
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Emissions & Air Quality. ESG Performance Data Tables
	302-2 Energy consumption outside of the organization	Emissions & Air Quality. ESG Performance Data Tables
	302-3 Energy intensity	Emissions & Air Quality. ESG Performance Data Tables
	302-4 Reduction of energy consumption	None
	302-5 Reductions in energy requirements of products and services	None
WATER AND EFFLUENTS		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Water & Biodiversity
GRI 303: Water and Effluents 2018	303-1/14.7.2 Interactions with water as a shared resource	Management Approach: Water & Biodiversity
	303-2/14.7.3 Management of water discharge-related impacts	Management Approach: Water & Biodiversity
	303-3/14.7.4 Water withdrawal	Water & Biodiversity. ESG Performance Data Tables
	303-4/14.7.5 Water discharge	Water & Biodiversity. ESG Performance Data Tables
	303-5/14.7.6 Water consumption	Water & Biodiversity. ESG Performance Data Tables
BIODIVERSITY		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Water & Biodiversity
GRI 101: Biodiversity 2024	101-1/14.4.2 Policies to halt and reverse biodiversity loss	Management Approach: Water & Biodiversity



GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION
	101-2/14.4.3 Management of biodiversity impacts	Management Approach: Water & Biodiversity
	101-3 Access and benefit sharing	Management Approach: Water & Biodiversity
	101-4/14.4.4 Identification of biodiversity impacts	Management Approach: Water & Biodiversity
	101-5 Locations with biodiversity impacts	Management Approach: Water & Biodiversity
	14.4.5. Report information on the ecologically sensitive areas for all mine sites	Management Approach: Water & Biodiversity
	101-6/14.4.6 Direct drivers of biodiversity loss	Management Approach: Water & Biodiversity
	101-7/14.4.7 Changes to the state of biodiversity	Water & Biodiversity. ESG Performance Data Tables
	101-8/14.4.8 Ecosystem services	Management Approach: Water & Biodiversity
EMISSIONS		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Emissions & Air Quality
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Emissions & Air Quality. ESG Performance Data Tables
	305-2 Energy indirect (Scope 2) GHG emissions	Emissions & Air Quality. ESG Performance Data Tables
	305-3 Other indirect (Scope 3) GHG emissions	Emissions & Air Quality. ESG Performance Data Tables
	305-4 GHG emissions intensity	Emissions & Air Quality. ESG Performance Data Tables
	305-5 Reduction of GHG emissions	None
	305-6 Emissions of ozone-depleting substances (ODS)	Not Reported
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Emissions & Air Quality. ESG Performance Data Tables
	14.3.2. For each mine site, report significant air emissions relevant for the site, in kilograms or multiples	Emissions & Air Quality. ESG Performance Data Tables
WASTE		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Tailings & Waste Management
GRI 306: Waste 2016	306-3/14.15.2 Significant spills	Tailings & Waste Management. ESG Performance Data Tables



GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION
	14.15.3. Report the number of critical incidents in the reporting period, describe their impacts, and actions	Tailings & Waste Management. ESG Performance Data Tables
	14.15.4. Report the percentage of mine sites that have emergency preparedness and response plans in place, and list the sites that do not.	Management Approach: Tailings & Waste Management
GRI 306: Waste 2020	306-1/14.5.2 Waste generation and significant waste-related impacts	Management Approach: Tailings & Waste Management
	306-2/14.5.3 Management of significant waste-related impacts	Management Approach: Tailings & Waste Management
	306-3 Waste generated	Tailings & Waste Management. ESG Performance Data Tables
	14.5.4 Include rock waste and tailings. Report a breakdown of the total waste generated and the composition of the waste by mine site	Tailings & Waste Management. ESG Performance Data Tables
	306-4 Waste diverted from disposal	Tailings & Waste Management. ESG Performance Data Tables
	14.5.5 Include rock waste and tailings. Report a breakdown of the total waste diverted from disposal and the composition of the waste by mine site	Tailings & Waste Management. ESG Performance Data Tables
	306-5 Waste directed to disposal	Tailings & Waste Management. ESG Performance Data Tables
	14.5.6 Include rock waste and tailings. Report a breakdown of the total waste directed to disposal and the composition of the waste by mine site	Tailings & Waste Management. ESG Performance Data Tables
*Both GRI Sections of Waste: GRI 306 Waste 2016 and GRI 306: Waste 2020 are in effect currently. Both are related to the material topic of waste		
GRI 14.6. Tailings	3-3 Management of material topics	Management Approach: Tailings & Waste Management
	14.6.2. Report the tailings disposal methods used by the organization.	Tailings Disclosure Table
	14.6.3. For each tailings facility not confirmed to be in a state of safe closure: <ul style="list-style-type: none"> ▪ describe the tailings facility, including its construction method;¹³ ▪ report whether the facility is active, inactive, or closed; ▪ report the maximum permitted storage capacity and the total weight of tailings stored in metric tons; ▪ report the Consequence Classification in line with Requirement 4.1 of the GISTM; ▪ report the frequency of risk assessments and a summary of the most recent risk assessment findings; ▪ report the date and material findings of the most recent independent technical review, including the implementation of mitigation measures and the date of the next review. 	Tailings Disclosure Table



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EMPLOYMENT		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Engaged & Inclusive Workplace
GRI 401: Employment 2016	401-1/14.17.3 New employee hires and employee turnover	Engaged & Inclusive Workforce. ESG Performance Data Tables
	401-2/14.17.4 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Engaged & Inclusive Workforce. Management Approach: Engaged & Inclusive Workplace
	401-3/14.17.5 Parental leave	ESG Performance Data Tables
	14.9.6. Percentage of workers hired from the local community at the mine-site level, broken down by gender, and the organization's definition used for "local community"	Engaged & Inclusive Workforce. ESG Performance Data Tables
OCCUPATIONAL HEALTH AND SAFETY		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Safety, Health & Wellness
GRI 403: Occupational Health and Safety 2018	403-1/14.16.2 Occupational health and safety management system	Management Approach: Safety, Health & Wellness
	403-2/14.16.3 Hazard identification, risk assessment, and incident investigation	Management Approach: Safety, Health & Wellness
	403-3/14.16.4 Occupational health services	Management Approach: Safety, Health & Wellness
	403-4/14.16.5 Worker participation, consultation, and communication on occupational health and safety	Management Approach: Safety, Health & Wellness
	403-5/14.16.6 Worker training on occupational health and safety	Management Approach: Safety, Health & Wellness. ESG Performance Data Tables
	403-6/14.16.7 Promotion of worker health	Safety, Health & Wellness
	403-7/14.16.8 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Management Approach: Safety, Health & Wellness. ESG Performance Data Tables
	403-8/14.16.9 Workers covered by an occupational health and safety management system	ESG Performance Data Tables
	403-9/14.16.10 Work-related injuries	Safety, Health & Wellness. ESG Performance Data Tables
	403-10/14.16.11 Work-related ill health	ESG Performance Data Tables



GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION
TRAINING AND EDUCATION		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Engaged & Inclusive Workplace
GRI 404: Training and Education 2016	404-1/14.17.7 Average hours of training per year per employee	Engaged & Inclusive Workforce. ESG Performance Data Tables
	404-2/14.8.3 Programs for upgrading employee skills and transition assistance programs	Engaged & Inclusive Workforce
	404-3 Percentage of employees receiving regular performance and career development reviews	Engaged & Inclusive Workforce. ESG Performance Data Tables
DIVERSITY AND EQUAL OPPORTUNITY		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Engaged & Inclusive Workplace
GRI 405: Diversity and Equal Opportunity 2016	405-1/14.21.5 Diversity of governance bodies and employees	Engaged & Inclusive Workforce. Governance & Risk Management. ESG Performance Data Tables
	405-2 Ratio of basic salary and remuneration of women to men	Not Available
NON-DISCRIMINATION		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Engaged & Inclusive Workplace
GRI 406: Non-discrimination 2016	406-1/14.21.7 Incidents of discrimination and corrective actions taken	Ethical Culture. ESG Performance Data Tables
FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Engaged & Inclusive Workforce
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1/14.20.2 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	ESG Performance Data Tables
	14.20.3. Number of strikes and lockouts involving 1,000 or more workers lasting one full shift or longer, and their total duration in worker days idle.	None
CHILD LABOR		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Ethical Culture. Modern Slavery Report
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	None. Modern Slavery Report



GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION
FORCED OR COMPULSORY LABOR 2016		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Ethical Culture. Modern Slavery Report
GRI 409: Forced or Compulsory Labor 2016	409-1/14.19.2 Operations and suppliers at significant risk for incidents of forced or compulsory labor	None. Modern Slavery Report
SECURITY PRACTICES		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Ethical Culture
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	Ethical Culture
LOCAL COMMUNITIES		
GRI 3: Material Topics 2021	3-3 Management of material topics	Management Approach: Thriving Communities
GRI 413: Local Communities 2016	413-1/14.10.2 Operations with local community engagement, impact assessments, and development programs	Management Approach: Thriving Communities
	413-2/14.10.3 Operations with significant actual and potential negative impacts on local communities	Thriving Communities
	14.10.4. Report on number and types of grievances, % of grievances addressed and resolver in the reporting period and % of grievances resolved through remediation.	Thriving Communities. ESG Performance Data Tables
GRI 411. Rights of Indigenous peoples	3-3 Management of material topics	Not applicable. There are no indigenous populations in or around our operations
	411-1/14.11.2 Incidents of violations involving rights of indigenous peoples	None
	14.11.3. Locations of operations and proven reserves where Indigenous Peoples are present and are or may be affected by the activities of the organization.	None
	14.11.4. Report whether the organization has been involved in a process of seeking free, prior, and informed consent (FPIC) from Indigenous Peoples for any of the organization's activities and, if so, report for each case: <ul style="list-style-type: none"> • whether the process has been mutually accepted by the organization and the affected Indigenous Peoples; • whether an agreement has been reached, and if so, if the agreement is publicly available. 	Have not been involved in an FPIC process
	14.12.2. List the mine sites where involuntary resettlement is planned, ongoing, or has taken place. For each mine site listed: <ul style="list-style-type: none"> • report the number of persons who have been or will be displaced, and a breakdown by gender; • describe how peoples' livelihoods and human rights are or could be affected and restored. 	Not applicable. There have been no resettlements in our operations
	14.12.3. List the locations of operations where conflicts or violations of land and resource rights (including customary, collective, and informal tenure rights) occurred, and describe the incidents and the stakeholders whose rights are or could be affected.	Not applicable. There have been no conflicts or violations of land and resource rights



GRI STANDARD/OTHER SOURCE	DISCLOSURE	LOCATION	
GRI 14.12. Land and Resources Rights	3-3 Management of material topics	Management Approach: Thriving Communities	
	14.12.2. List the mine sites where involuntary resettlement is planned, ongoing, or has taken place. For each mine site listed: <ul style="list-style-type: none"> report the number of persons who have been or will be displaced, and a breakdown by gender; describe how peoples' livelihoods and human rights are or could be affected and restored. 	There have been no resettlements in our operations	
	14.12.3. List the locations of operations where conflicts or violations of land and resource rights (including customary, collective, and informal tenure rights) occurred, and describe the incidents and the stakeholders whose rights are or could be affected.	There have been no conflicts or violations over land and resources rights	
GRI 14.8 Closure Planning	3-3 Management of material topics	Management Approach: Thriving Communities	
	14.8.4. For each mine site, report whether it: <ul style="list-style-type: none"> has a closure and rehabilitation plan in place; is undergoing closure and rehabilitation activities; has been closed and rehabilitated 	There are no sites under closure, however we do progressive rehabilitation	
	14.8.5. For each closure and rehabilitation plan: <ul style="list-style-type: none"> report whether the plan has been approved by relevant authorities; report the dates of the most recent and next reviews of the plan. 	Not Applicable	
	14.8.6. For each mine site, report in hectares: <ul style="list-style-type: none"> total land disturbed and not yet rehabilitated; total land disturbed and rehabilitated (including progressively rehabilitated, if applicable). 	ESG Performance Data Tables	
	14.8.7. For each mine site, report the estimated life of the mine (LOM).	Technical Reports	
	14.8.8. For financial provisions made by the organization for closure and rehabilitation, including environmental and socioeconomic post-closure monitoring and aftercare for mine sites, report: <ul style="list-style-type: none"> the total estimated closure cost (not discounted), whether the financial provision covers the full amount of the current estimated closure cost, and whether the financial provision made is in line with the applicable regulatory requirements, by mine site the methodology used to calculate the estimated closure cost; financial instruments used or developed to guarantee adequate financial provisions for closure and rehabilitation 	2025 Audited Financial Statements. ESG Performance Data Tables	
	14.8.9. Describe non-financial provisions made by the organization to manage the local community's socioeconomic transition to a sustainable post-mining economy, including collaborative efforts, projects, and programs.	Management Approach: Thriving Communities	
	14.8.10. Describe how engagement with workers, suppliers, local communities, and other relevant stakeholders has informed closure planning and implementation, including post-mining land use.	Not Applicable	
	GRI 14.13. Artisanal Mining	14.13.2. List the mine sites where ASM occurs on or in close proximity to the site.	Supply Chain
		14.13.3. Report the total number and nature of incidents involving ASM and actions taken to address them.	None



SASB Disclosures

TOPIC	DISCLOSURE	LOCATION
Greenhouse Gas Emissions	EM-MM-110a.1. Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Emissions & Air Quality. ESG Performance Data Tables
	EM-MM-110a.2. Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Management Approach: Emissions & Air Quality
Air Quality	EM-MM-120a.1. Air emissions of the following pollutants: (1) CO, (2) NOx (excluding N2O), (3) SOx, (4) particulate matter (PM10), (5) mercury (Hg), (6) lead (Pb), and (7) volatile organic compounds (VOCs)	ESG Performance Data Tables
Energy Management	EM-MM-130a.1. (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Emissions & Air Quality. ESG Performance Data Tables
Water Management	EM-MM-140a.1. (1) Total fresh water withdrawn, (2) total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Water & Biodiversity. ESG Performance Data Tables
	EM-MM-140a.2. Number of incidents of non-compliance associated with water quality permits, standards, and regulations	None
Waste & Hazardous Materials Management	EM-MM-150a.4. Total weight of non-mineral waste generated	Tailings & Waste. ESG Performance Data Tables
	EM-MM-150a.5. Total weight of tailings produced	Tailings & Waste. ESG Performance Data Tables
	EM-MM-150a.6. Total weight of waste rock generated	Tailings & Waste. ESG Performance Data Tables
	EM-MM-150a.7. Total weight of hazardous waste generated	Tailings & Waste. ESG Performance Data Tables
	EM-MM-150a.8. Total weight of hazardous waste recycled	Tailings & Waste. ESG Performance Data Tables
	EM-MM-150a.9. Number of significant incidents associated with hazardous materials and waste management	None
	EM-MM-150a.10. Description of waste and hazardous materials management policies and procedures for active and inactive operations	Management Approach: Tailings & Waste Management
Biodiversity Impacts	EM-MM-160a.1. Description of environmental management policies and practices for active sites	Management Approach: Emissions & Air Quality Management Approach: Tailings & Waste Management Management Approach: Water & Biodiversity
	EM-MM-160a.2. Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation	None of our operating sites has acid rock drainage
	EM-MM-160a.3. Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Management Approach: Water & Biodiversity



TOPIC	DISCLOSURE	LOCATION
Security, Human Rights & Rights of Indigenous Peoples	EM-MM-210a.1. Percentage of (1) proved and (2) probable reserves in or near areas of conflict	None
	EM-MM-210a.2. Percentage of (1) proved and (2) probable reserves in or near indigenous land	None
	EM-MM-210a.3. Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	Management Approach: Thriving Communities
Community Relations	EM-MM-210b.1. Discussion of process to manage risks and opportunities associated with community rights and interests	Management Approach: Thriving Communities
	EM-MM-210b.2. Number and duration of non-technical delays	None
Labor Relations	EM-MM-310a.1. Percentage of active workforce employed under collective agreements	ESG Performance Data Tables
	EM-MM-310a.2. Number and duration of strikes and lockouts	None
Workforce Health & Safety	EM-MM-320a.1. (1) All-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees	Safety, Health & Wellness. ESG Performance Data Tables
Business Ethics & Transparency	EM-MM-510a.1. Description of the management system for prevention of corruption and bribery throughout the value chain	Management Approach: Ethical Culture. Management Approach: Supply Chain
	EM-MM-510a.2. Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	None
Tailings Storage Facilities Management	EM-MM-540a.1. Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current amount of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11) mitigation measures, (12) site-specific EPRP	Management Approach: Tailings & Waste Management. Tailings Disclosure Table
	EM-MM-540a.2. Summary of tailings management systems and governance structure used to monitor and maintain the stability of tailings storage facilities	Management Approach: Tailings & Waste Management
	EM-MM-540a.3. Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities	Management Approach: Tailings & Waste Management
Activity Metrics	EM-MM-000.A. Production of (1) metal ores and (2) finished metal products	ESG Performance Data Tables
	EM-MM-000.B. Total number of employees, percentage contractors	Engaged & Inclusive Workforce. ESG Performance Data Tables