

Statement of Use PanAust Limited has reported the information cited in this GRI content index for the period from 1 January 2023 to 31 December 2023 with reference to the GRI Standards.

GRI 1 used GRI 1: Foundation 2021

Topic	Aspect	GRI Standard	Clause	Disclosure title	Reported	Page Ref. (FINAL)	Cross-reference/Direct answer/Omission	External Assurance
General Disclosures	Organisation and Reporting Practice	GRI 2: General Disclosures 2021	2-1	Name of the organisation	Fully	8	Company Profile	No
General Disclosures	Organisation and Reporting Practice	GRI 2: General Disclosures 2021	2-2	Entities included in the organization's sustainability reporting	Fully	116	Company ownership profile	No
General Disclosures	Organisation and Reporting Practice	GRI 2: General Disclosures 2021	2-3	Reporting period, frequency and contact point	Fully	5	Report scope, Transparent reporting	No
General Disclosures	Organisation and Reporting Practice	GRI 2: General Disclosures 2021	2-4	Restatements of information	Fully	74	Scope 2 emissions have been restated based on updated emissions factors for 2022 being received.	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
General Disclosures	Organisation and Reporting Practice	GRI 2: General Disclosures 2021	2-5	External Assurance	Fully	5, 10, 117	Materiality of scope of this report, Assurance statement	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
General Disclosures	Activities and Workers	GRI 2: General Disclosures 2021	2-6	Activities, value chain and other business relationships	Fully	6, 8, 26, 104	Company Profile, MD and CEO's review, Operational Performance and responsible production, Ethical supply chain	No
General Disclosures	Activities and Workers	GRI 2: General Disclosures 2021	2-7	Employees	Fully	92	Our People	No
General Disclosures	Activities and Workers	GRI 2: General Disclosures 2021	2-8	Workers who are not employees	Fully	85, 92	Contractor Management, Our People	No
General Disclosures	Governance	GRI 2: General Disclosures 2021	2-9	Governance structure and composition	Fully	101, 111	Business conduct and compliance, Governance Structure	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
General Disclosures	Governance	GRI 2: General Disclosures 2021	2-10	Nomination and selection of the highest governance body	Not	N/A	The PanAust Board of Directors are nominated by the Companies ultimate beneficial owner, Guangdong Rising Holding Group Co LTD.	No
General Disclosures	Governance	GRI 2: General Disclosures 2021	2-11	Chair of the highest governance body	Partially	N/A	The chair of PanAust Board of Directors is not a senior executive within the organisation.	No
General Disclosures	Governance	GRI 2: General Disclosures 2021	2-12	Role of the highest governance body in overseeing the management of impacts	Partially	101, 111	Business conduct and compliance, Governance Structure	No
General Disclosures	Governance	GRI 2: General Disclosures 2021	2-13	Delegation of responsibility for managing impacts	Partially	101, 111	Business conduct and compliance, Governance Structure	No
General Disclosures	Governance	GRI 2: General Disclosures 2021	2-14	Role of the highest governance body in sustainability reporting	Partially	101, 111	Business conduct and compliance, Governance Structure	No.
General Disclosures	Governance	GRI 2: General Disclosures 2021	2-15	Conflicts of interest	Not	N/A	Conflicts of interest are required to be declared under the PanAust Group Anti-Bribery and Corruption Standard (1-5-30).	No

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General Disclosures	Governance	GRI 2: General Disclosures 2021	2-16	Communication of critical concerns	Partially	101, 111	Business conduct and compliance, Governance Structure. Critical concerns are reported through to the PanAust Board of Directors by the PanAust Managing Director and Chief Executive Officer, or via other senior executives during PanAust Board Meetings.	No
General Disclosures	Governance	GRI 2: General Disclosures 2021	2-17	Collective knowledge of the highest governance body	Not	N/A	Not deemed to be a material aspect	No
General Disclosures	Governance	GRI 2: General Disclosures 2021	2-18	Evaluation of the performance of the highest governance body	Not	N/A	Not deemed to be a material aspect	No
General Disclosures	Governance	GRI 2: General Disclosures 2021	2-19	Remuneration policies	Partially	111	Remuneration Strategy	No
General Disclosures	Governance	GRI 2: General Disclosures 2021	2-20	Process to determine remuneration	Partially	N/A	Not deemed to be a material aspect	No
General Disclosures	Strategy, Polices and Practices	GRI 2: General Disclosures 2021	2-21	Annual total compensation ratio	Not	N/A	Not deemed to be a material aspect	No
General Disclosures	Strategy, Polices and Practices	GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	Partially	6, 112	MD and CEO's review, Maintaining a sustainability culture.	No
General Disclosures	Strategy, Polices and Practices	GRI 2: General Disclosures 2021	2-23	Policy commitments	Fully	102, 106	Business Conduct, Risk management Policies, framework and processes	No
General Disclosures	Strategy, Polices and Practices	GRI 2: General Disclosures 2021	2-24	Embedding policy commitments	Fully	106	Risk Management Policies, Framework and Processes	No
General Disclosures	Strategy, Polices and Practices	GRI 2: General Disclosures 2021	2-25	Processes to remediate negative impacts	Fully	44, 103	Grievance Management, The Whistleblower Standard and Service	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
General Disclosures	Strategy, Polices and Practices	GRI 2: General Disclosures 2021	2-26	Mechanisms for seeking advice and raising concerns	Fully	103	The Whistleblower Standard and Service	No
General Disclosures	Strategy, Polices and Practices	GRI 2: General Disclosures 2021	2-27	Compliance with laws and regulations	Partially	101	Governance and Risk - Key metrics	No
General Disclosures	Strategy, Polices and Practices	GRI 102: General Disclosures 2016	2-28	Membership associations	Fully	38	Stakeholder engagement table	No
General Disclosures	Stakeholder Engagement	GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	Fully	37	Stakeholder engagement and relationships	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
General Disclosures	Stakeholder Engagement	GRI 2: General Disclosures 2021	2-30	Collective bargaining arrangements	Fully	N/A	No collective bargaining agreements in place	No
Material Topics								
Material Topics	Disclosure	GRI 3: Material Topics 2021	3-1	Process to determine material topics	Fully	10	What matters most	No
Material Topics	Disclosure	GRI 3: Material Topics 2021	3-2	List of material topics	Fully	11	The material issues	No
Economic Performance								

Topic	Aspect	GRI Standard	Clause	Disclosure title	Reported	Page Ref. (FINAL)	Cross-reference/Direct answer/Omission	External Assurance
Economic Performance	Operational and Financial Performance	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	21-28	Economic Performance	No
Economic Performance	Operational and Financial Performance	GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	Fully	21-28, 46-53	Economic Performance, Social Performance (Economic Value Generated, Community Development)	No
Economic Performance	Operational and Financial Performance	GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	Partially	72	Climate change	No
Economic Performance	Operational and Financial Performance	GRI 201: Economic Performance 2016	201-3	Defined benefit plan obligations and other retirement plans	Not	N/A	Not deemed to be a material aspect	No
Economic Performance	Operational and Financial Performance	GRI 201: Economic Performance 2016	201-4	Financial assistance received from government	Not	N/A	Not deemed to be a material aspect	No
Economic Performance	Operational and Financial Performance	G4	MMS G4-EC1	Report countries of operations that are either candidate to or compliant with the Extractive Industries Transparency Index (EITI).	Not	N/A	Not deemed to be a material aspect	No
Economic Performance	Community Development and Support	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	46	Economic value generated	No
Economic Performance	Community Development and Support	GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	Fully	46-53	Economic value generated, community development	No
Economic Performance	Community Development and Support	GRI 203: Indirect Economic Impacts 2016	203-2	Significant indirect economic impacts	Fully	46-53	Economic value generated, community development	No
Economic Performance	Exploration and production growth	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	30	Exploration and production growth	No
Economic Performance	Innovation	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	32	Innovation	No
Social Performance								
Social	Community Development	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	46-55	Community Development and Support	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Social	Community Development	GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Fully	42, 46-55	Community Relations and Community Development and Support	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Social	Community Development	GRI 413: Local Communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	Fully	38-43	Community Relations and stakeholder engagement	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Social	Community Development	GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Fully	46-47	Community Development and Support	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117

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Social	Community Development	G4	G4-DMA Local Communities	Report whether there are programs in place for assessing the impacts of operations on local communities. See IFC performance standard 1 - Social and environmental impact assessment and management systems.	Fully	54-55	Sustainable livelihoods program	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Social	Resettlement, Livelihood restoration and Compensation	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	45	Resettlement, Livelihood Restoration and Compensation	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Social	Grievance Management	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	44	Grievance Management	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Social	Grievance Management	G4	MM6	Number and description of significant disputes relating to land use, customary rights of local communities and indigenous peoples.	Fully	44	Grievance Management	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Social	Grievance Management	G4	MM7	The extent to which grievance mechanisms were used to resolve disputes relating to land use, customary rights of local communities and indigenous peoples.	Fully	44	Grievance Management	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Social	Human rights and indigenous peoples	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	56-58	Human Rights and Indigenous Peoples	No
Social	Human rights and indigenous peoples	GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures.	Fully	90	Security	No
Social	Human rights and indigenous peoples	GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples.	Fully	44	Grievance management	Yes - limited assurance within the assurance scope - see Assurance Statement on page 99
Social	Human rights and indigenous peoples	GRI 412: Human Rights Assessment 2016	412-1	Operations that have been subject to human rights reviews or impact assessments.	Partially	56-58, 90	Human Rights and Indigenous Peoples, Security	No
Social	Human rights and indigenous peoples	GRI 412: Human Rights Assessment 2016	412-2	Employee training on human rights policies or procedures.	Fully	56-58, 90	Human Rights and Indigenous Peoples, Security management	No
Social	Human rights and indigenous peoples	GRI 412: Human Rights Assessment 2016	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.	Partially	56-58, 104	Human rights and Indigenous Peoples, Sustainability in the supply chain	No
Social	Community Relations	GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	Fully	42, 46-55	Community Relations and Community Development and Support	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Social	Community Relations	GRI 413: Local Communities 2016	413-2	Operations with significant actual and potential negative impacts on local communities	Fully	38-43	Community Relations and stakeholder engagement	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Social	Community Relations	G4	G4-S08	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Fully	101	Business conduct and compliance	No
Social	Artisanal and Small-scale Mining	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	59	Artisanal and small scale mining	No
Social	Artisanal and Small-scale Mining	G4	MM8	Number and % of operating sites where ASM takes place on or adjacent to the site, associated risks and actions taken to manage these risks.	Fully	59	Artisanal and small scale mining	No

Topic	Aspect	GRI Standard	Clause	Disclosure title	Reported	Page Ref. (FINAL)	Cross-reference/Direct answer/Omission	External Assurance
Environmental Performance								
Environmental Performance	Climate Change	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	72-75	Climate Change, Energy Use and Greenhouse Gas Emissions	No
Environmental Performance	Climate Change	GRI 302: Energy 2016	302-1	Energy consumption within the organisation	Fully	72-75	Climate Change, Energy Use and Greenhouse Gas Emissions	Yes - Reasonable assurance within the assurance scope - see Assurance Statement
Environmental Performance	Climate Change	GRI 302: Energy 2016	302-3	Energy intensity	Fully	72-75	Climate Change, Energy Use and Greenhouse Gas Emissions	Yes - Reasonable assurance within the assurance scope - see Assurance Statement on page 117
Environmental Performance	Climate Change	GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Fully	72-75	Climate Change, Energy Use and Greenhouse Gas Emissions	Yes - Reasonable assurance within the assurance scope - see Assurance Statement on page 117
Environmental Performance	Climate Change	GRI 305: Emissions 2016	305-2	Energy indirect (Scope 2) GHG emissions	Fully	72-75	Climate Change, Energy Use and Greenhouse Gas Emissions	Yes - Reasonable assurance within the assurance scope - see Assurance Statement on page 117
Environmental Performance	Climate Change	GRI 305: Emissions 2016	305-3	Other indirect (Scope 3) GHG emissions	Fully	72-75	Climate Change, Energy Use and Greenhouse Gas Emissions	Yes - Reasonable assurance within the assurance scope - see Assurance Statement on page 117
Environmental Performance	Climate Change	GRI 305: Emissions 2016	305-4	GHG emissions intensity	Fully	72-75	Climate Change, Energy Use and Greenhouse Gas Emissions	Yes - Reasonable assurance within the assurance scope - see Assurance Statement on page 117
Environmental Performance	Water Use and Discharges	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	67-68	Water Use and Discharges	No
Environmental Performance	Water Use and Discharges	GRI 303: Water 2016	303-1	Interactions with water as a shared resource	Partially	67-68	Water Use and Discharges	No
Environmental Performance	Water Use and Discharges	GRI 303: Water 2016	303-2	Management of water related discharge-related impacts	Partially	67-68	Water Use and Discharges	No
Environmental Performance	Water Use and Discharges	GRI 303: Water 2016	303-3	Water withdrawal	Fully	67-68	Water Use and Discharges	No
Environmental Performance	Water Use and Discharges	GRI 303: Water 2016	303-4	Water discharge	Fully	67-68	Water Use and Discharges	No
Environmental Performance	Water Use and Discharges	GRI 303: Water 2016	303-5	Water consumption	Not	N/A	Not deemed to be a material aspect	No
Environmental Performance	Tailings and Waste Rock	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	63-66	Tailings and Waste Rock	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117

Topic	Aspect	GRI Standard	Clause	Disclosure title	Reported	Page Ref. (FINAL)	Cross-reference/Direct answer/Omission	External Assurance
Environmental Performance	Tailings and Waste Rock	GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Fully	63-66	Tailings and Waste Rock	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Environmental Performance	Tailings and Waste Rock	GRI 306: Waste 2020	306-2	Management of significant waste-related impacts	Fully	63-66	Tailings and Waste Rock	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Environmental Performance	Tailings and Waste Rock	G4	G4-DMA Effluents and Waste	Include discussion of: - processes to manage risks associated with overburden, waste rock, tailings, sludges and other residues (for example, structural stability of storage facilities, metal leaching potential, and hazardous properties) - types of tailings facilities owned or operated and the use of lined v unlined pits. - approaches taken to minimise waste and its potential environmental impacts.	Fully	63-66	Tailings and Waste Rock	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Environmental Performance	Tailings and Waste Rock	GRI 306: Waste 2020	306-3	Waste generated	Fully	63-66	Tailings and Waste Rock	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Environmental Performance	Tailings and Waste Rock	G4	G4-EN23	Total weight of waste by type and disposal method	Partially	63-66	Tailings and Waste Rock	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Environmental Performance	Tailings and Waste Rock	G4	G4-EN24	Total number and volume of significant spills	Fully	61	Environmental performance, Key Metrics	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Environmental Performance	Tailings and Waste Rock	G4	G4-MM3	Total amounts of overburden, rock, tailings, and sludges and their associated risks.	Partially	63-66	Tailings and Waste Rock	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Environmental Performance	Land Rehabilitation and Closure	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	70-71	Land Use, Rehabilitation and Closure	No
Environmental Performance	Land Rehabilitation and Closure	G4	MM1	Amount of land owned leased and managed for production activities or extractive use disturbed or rehabilitated.	Fully	70-71	Land Use, Rehabilitation and Closure	No
	Biodiversity	GRI 3: Material Topics 2022	3-4	Management of material topics	Fully	69	Biodiversity	No
Environmental Performance	Biodiversity	GRI 304: Biodiversity 2016	304-1	Operational sites owned, leased, managed in or adjacent to protected areas and areas of high biodiversity value outside of protected areas.	Partially	N/A	Neither of the mining operations in Laos are located in or adjacent to protected areas.	No

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Environmental Performance	Biodiversity	GRI 304: Biodiversity 2016	304-2	Significant impacts of activities, products and services on biodiversity.	Not	N/A	Not deemed to be a material aspect	No
Environmental Performance	Biodiversity	GRI 304: Biodiversity 2016	304-3	Habitats protected or restored.	Partially	70-71	Land rehabilitation and closure	No
Environmental Performance	Biodiversity	GRI 304: Biodiversity 2016	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations.	Not	N/A	Not deemed to be a material aspect	No
Environmental Performance	Biodiversity	G4	G4-DMA Biodiversity	Include consideration of ecosystems services and associated values.	Partially	69	Biodiversity	No
Environmental Performance	Biodiversity	G4	G4-EN12 Biodiversity	Include impacts identified as a consequence of any resettlement or closure activities reported under MM9 and MM10.	Partially	70-71	Land rehabilitation and closure	No
Environmental Performance	Biodiversity	G4	MM2	The number or percentage of total sites identified as requiring biodiversity management plans according to stated criteria and the number or percentage of those sites with plans in place.	Partially	69	Biodiversity	No
Environmental Performance	Environmental incidents and social licence	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	61	Environmental performance, Key Metrics	No
Environmental Performance	Environmental incidents and social licence	GRI 307: Environmental Compliance 2016	307-1	Non Compliance with environmental laws and regulations	Fully	61	Environmental performance, Key Metrics	No
Health, Safety and Wellbeing Performance								
Health & Safety	Safety Performance	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	76-77	Health, safety and wellbeing performance	No
Health & Safety	Safety Performance	GRI 403: Occupational Health & Safety	403-1	Occupational Health & Safety Management System	Fully	78	Health, safety and wellbeing performance	No
Health & Safety	Safety Performance	GRI 403: Occupational Health & Safety	403-2	Hazid identification, risk assessment and incident investigation	Fully	80	Health, safety and wellbeing performance	No
Health & Safety	Safety Performance	GRI 403: Occupational Health & Safety	403-3	Occupational Health Services	Fully	86-87	Health, safety and wellbeing performance	No
Health & Safety	Safety Performance	GRI 403: Occupational Health & Safety	403-4	Worker participation, consultation and communication on occupational health and safety.	Fully	82	Health, safety and wellbeing performance	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Health & Safety	Safety Performance	GRI 403: Occupational Health & Safety	403-5	Worker training on occupational health and safety	Fully	81	Health and safety performance, Training and development	No
Health & Safety	Safety Performance	GRI 403: Occupational Health & Safety	403-6	Promotion of worker health	Fully	86-89	Health and safety performance	No
Health & Safety	Safety Performance	GRI 403: Occupational Health & Safety	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Fully	86-87	Health and safety performance	No
Health & Safety	Safety Performance	GRI 403: Occupational Health & Safety	403-8	Workers covered by an occupational health and safety system	Fully	78	Health and safety performance	No
Health & Safety	Safety Performance	GRI 403: Occupational Health & Safety	403-9	Work related injuries	Fully	79, 84	Health and safety performance	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Health & Safety	Safety Performance	GRI 403: Occupational Health & Safety	403-10	Work related ill health.	Fully	79	Health and safety performance	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117

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Health & Safety	Safety Performance	G4	G4-DMA OHS	Organisations should report on the application of ILO Convention 176 on health and safety in mines.	Not	N/A	Laos, Papua New Guinea, Myanmar , Chile and Australia have not ratified c176. Not deemed to be a material aspect.	No
Health & Safety	Safety Performance	G4	G4-LA6	Types of injury, rates of injury, occupational diseases, lost days, absenteeism, fatalities, by region and gender.	Partially	79	Health and safety performance	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Health & Safety	Fitness for work	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	88	Fitness for work	No
Health & Safety	Contractor Management	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	85	Contractor management	No
Health & Safety	Security	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	90-91	Security	No
Our People								
People	Our People - Employment	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	92-99	Our people	No
People	Our People - Employment	GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Fully	94-95	Our people	No
People	Our People - Employment	GRI 401: Employment 2016	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Not	N/A	Not deemed to be a material aspect	No
People	Our People - Employment	GRI 401: Employment 2016	401-3	Parental leave	Not	N/A	Not deemed to be a material aspect	No
People	Our People - Employment	G4	G4-DMA Employment	Report how all policies , standards and practices are applied to contractors.	Fully	85, 92-99	Contractor management, Our people	No
People	Our People - Training & Development	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	98-99	Organisational Capacity, Training and Development	No
People	Our People - Training & Development	GRI 404: Training and Education	404-1	Average hours of training per year per employee	Fully	98	Training and development	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
People	Our People - Training & Development	GRI 404: Training and Education	404-2	Programs for upgrading employee skills and transition to assistance programs	Fully	98-99	Training and development	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
People	Our People - Workplace diversity	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	96-97	Workplace diversity	No
People	Our People - Workplace diversity	GRI 405: Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	Partially	96-97	Workplace diversity	No
People	Our People - Workplace diversity	GRI 405: Diversity and Equal Opportunity	405-2	Ratio of basic salary and remuneration of women to men	Partially	N/A	The ratios of the basic salary and remuneration of women to men (x:1) by employee category for Phu Bia Mining is as follows. - Management roles - 2.1:1 - Supervisory / Professional roles - 0.91:1 - Administration / Skilled roles - 0.95:1 - Operator / Trade roles - 0.96:1 - Trainee / Labourer roles - 0.99:1 - Junior / Unskilled roles - 0.99:1	No
Governance and Risk								

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Economic Performance	Anti-Corruption	GRI 3: Material Topics 2021	3-3	Management of material topics	Fully	103	Anti-Bribery and Corruption	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Economic Performance	Anti-Corruption	GRI 205: Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	Partially	103, 105-108	Anti-Bribery and Corruption. PanAust assesses bribery and corruption risks as part of the enterprise risk management process.	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Economic Performance	Anti-Corruption	GRI 205: Anti-Corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	Partially	103	Anti-Bribery and Corruption	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117
Economic Performance	Anti-Corruption	GRI 205: Anti-Corruption 2016	205-3	Confirmed incidents of corruption and action taken	Fully	103	Anti-Bribery and Corruption	Yes - limited assurance within the assurance scope - see Assurance Statement on page 117