

SUSTAINABILITY ACCOUNTING STANDARDS BOARD INDEX

Metals and Mining Standard

SASB Topics	Code	Accounting Metric	Category	Unit	Location in Report or Additional Information
ENVIRONMENT					
Greenhouse Gas Emissions	EM-MM-110a.1.	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	Metric tons (t) CO ₂ -e, Percentage (%)	Climate Change and Energy, Performance Data
	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	Discussion and Analysis	N/A	Climate Change and Energy
Energy Management	EM-MM-130a.1	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable	Quantitative	Gigajoules (GJ), Percentage (%)	(1) Climate Change and Energy, Performance Data (2) Climate Change and Energy (3) Climate Change and Energy, Performance Data
Water Management	EM-MM-140a.1	(1) Total fresh water withdrawn (2) Total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m ³), Percentage (%)	(1) Water Use, Performance Data (2) Not tracked
SOCIAL					
Security, Human Rights & Rights of Indigenous Peoples	EM-MM-210a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Quantitative	Percentage (%)	Osisko does not operate any mine sites. We conduct robust due diligence prior to making any investments and throughout the lifetime of our investments. See Due Diligence and Investment Management and Human Rights sections for more information.
	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	Discussion and Analysis	N/A	Due Diligence Process for New Investments and Ongoing Investment Management
Community Relations	EM-MM-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Discussion and Analysis	N/A	Due Diligence Process for New Investments and Ongoing Investment Management, Human Rights, Community Investments
	EM-MM-120b.2	Number and duration of non-technical delays	Quantitative	Number, Days	We have not experienced any non-technical delays.
Workforce Health & Safety	EM-MM-320a.1	(1) MSHA all-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees	Quantitative	Rate	(1) Health, Safety and Wellness, Performance Data (2) Health, Safety and Wellness, Performance Data (3) Health, Safety and Wellness, Performance Data (4) Not tracked

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SASB Topics	Code	Accounting Metric	Category	Unit	Location in Report or Additional Information
GOVERNANCE					
Business Ethics & Transparency	EM-MM-510a.1	Description of the management system for prevention of corruption and bribery throughout the value chain	Discussion and Analysis	N/A	Business Ethics and Integrity
	EM-MM-510a.2	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	Quantitative	Metric tons (t) saleable	As of the date of this report, Osisko does earn any GEOs or revenue from any of the 20 lowest ranked countries in the Transparency International's Corruption Perception Index.

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Asset Management Standard

SASB Topics	Code	Accounting Metric	Category	Unit	Location in Report or Additional Information
ENVIRONMENT					
Financed Emissions	FN-AC-410b.1	Absolute gross financed emissions, disaggregated by (1) Scope 1, (2) Scope 2 and (3) Scope 3	Quantitative	Metric tons (t) CO -e	Climate Change and Energy and Performance Data We source our financed emissions data from Skarn Associates in aggregate form without disaggregation into Scope 1, 2, and 3 categories. For our total Scope 3 Category 15 emissions, see the Climate Change and Energy and Performance Data sections of this report.
	FN-AC-410b.3	Percentage of total assets under management (AUM) included in the financed emissions calculation	Quantitative	Percentage (%)	Climate Change and Energy and Performance Data As a royalty and streaming company, we do not have assets under management, as defined by SASB. However, our Scope 3 Financed emissions data includes 88% of assets in our investment portfolio.
	FN-AC-410b.4	Description of the methodology used to calculate financed emissions	Discussion and Analysis	N/A	Climate Change and Energy and Performance Data We quantify our financed We quantify our financed emissions (i.e., Scope 3 Category 15 emissions) through Skarn Associates, a market leader in quantifying and benchmarking asset-level GHG emissions in the mining sector. With the assistance of Skarn, we completed a review of the GHG emissions generated by the producing assets in our portfolio. We then allocated an attributable amount of emissions to Osisko based on our proportionate share of revenue or production to quantify our financed emissions..

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SASB Topics	Code	Accounting Metric	Category	Unit	Location in Report or Additional Information
SOCIAL					
Employee Diversity & Inclusion	FN-AC-330a.1	Percentage of gender and racial/ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees	Quantitative	Percentage (%)	(1) Management Team, Performance Data (2) Performance Data (3) Not tracked (4) Diversity, Equity and Inclusion, Performance Data
GOVERNANCE					
Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	FN-AC-410a.1	Amount of assets under management, by asset class, that employ (1) integration of environmental, social, and governance (ESG) issues, (2) sustainability themed investing, and (3) screening	Quantitative	Reporting Currency	Due Diligence and Investment Management As a royalty and streaming company, we do not have assets under management, as defined by SASB. As such this quantitative metric is not applicable to Osisko. That said, as part of our due diligence process when acquiring new streams or royalties, we undertake analysis on ESG factors.
	FN-AC-410a.2	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment and/or wealth management processes and strategies	Discussion and Analysis	N/A	Due Diligence and Investment Management As a royalty and streaming company, we do not have assets under management, as defined by SASB. As such this quantitative metric is not applicable to Osisko. That said, as part of our due diligence process when acquiring new streams or royalties, we undertake analysis on ESG risks and issues.

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SASB Topics	Code	Accounting Metric	Category	Unit	Location in Report or Additional Information
Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	FN-AC-410a.3	Description of proxy voting and investee engagement policies and procedures	Discussion and Analysis	N/A	<p>Osisko's assets include a portfolio of shares, mainly of publicly traded exploration and development mining companies. In certain instances, Osisko may invest in equity of companies concurrently with the acquisition of royalty, stream or other similar interests or with the objective of improving its ability to acquire future royalties, streams or similar interests. Our approach is to exercise our voting rights after due consideration of the relevant topics submitted to shareholders' vote and in accordance with our overall approach to managing ESG topics as discussed in this report.</p> <p>As at December 31, 2024, the Company held a 24.4% interest in Osisko Development Corp., which allows for more active engagement. Osisko Gold Royalties has the right to appoint nominees to the Board of Directors of Osisko Development; such number of nominees will decrease if, as, and when Osisko Gold Royalties decreases its ownership of Osisko Development over time.</p>
	FN-AC-510a.1	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations	Quantitative	Reporting Currency	At the time of publication of the report, Osisko had no (nil) monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anticompetitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations.
Business Ethics	FN-AC-510a.2	Description of whistleblower policies and procedures	Discussion and Analysis	N/A	Business Ethics and Integrity