

# GLOBAL REPORTING INITIATIVE INDEX

GRI DISCLOSURE	LOCATION IN REPORT OR ADDITIONAL INFORMATION
<b>GRI 2: General Disclosures 2021</b>	
2-1 Organizational details	Our Business
2-2 Entities included in the organization's sustainability reporting	OR Royalties Inc. and its only material wholly-owned subsidiary, OR Royalties International Ltd. as stated in About this Report.
2-3 Reporting period, frequency and contact point	January 1-December 31, 2025
2-4 Restatements of information	About this Report, Climate Change and Energy, Performance Data
2-5 External assurance	This report has not been externally assured as stated in About this Report
2-6 Activities, value chain and other business relationships	Our Business
2-7 Employees	Our Business, Human Capital
2-9 Governance structure and composition	Corporate Governance
2-10 Nomination and selection of the highest governance body	Corporate Governance
2-14 Role of the highest governance body in sustainability reporting	Corporate Governance
<b>GRI 3: Material Topics 2021</b>	
3-1 Process to determine material topics	Materiality and Stakeholder Engagement
3-2 List of material topics	Materiality and Stakeholder Engagement
<b>GRI 205: Anti-corruption 2016</b>	
205-1 Operations assessed for risks related to corruption	Due Diligence and Investment Management and Ongoing Investment Management
205-3 Confirmed incidents of corruption and actions taken	Business Ethics and Integrity
<b>GRI 302: Energy 2016</b>	
302-1 Energy consumption within the organization	Climate Change and Energy, Performance Data
<b>GRI 303: Water and Effluents 2018</b>	
303-1 Interactions with water as a shared resource	Water Use

# GLOBAL REPORTING INITIATIVE INDEX (CONT'D)

GRI DISCLOSURE	LOCATION IN REPORT OR ADDITIONAL INFORMATION
<b>GRI 305: Emissions 2016</b>	
<b>305-1</b> Direct (Scope 1) GHG Emissions	Climate Change and Energy Use, Performance Data
<b>305-2</b> Energy indirect (Scope 2) GHG Emissions	Climate Change and Energy Use, Performance Data
<b>305-3</b> Other indirect (Scope 3) GHG Emissions	Climate Change and Energy Use, Performance Data
<b>305-4</b> GHG Emission Intensity	Climate Change and Energy Use, Performance Data
<b>GRI 401: Employment 2016</b>	
<b>401-1</b> New employee hires and employee turnover	Human Capital, Performance Data
<b>GRI 403: Occupational Health and Safety 2018</b>	
<b>403-9</b> Work-related injuries	Health, Safety and Wellness, Performance Data
<b>GRI 404: Training and Education 2016</b>	
<b>404-1</b> Average hours of training per year per employee	Human Capital, Performance Data
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	
<b>405-1</b> Diversity of governance bodies and employees	Corporate Governance, Executive Team, Diversity, Equity and Inclusion, Performance Data
<b>GRI 406: Non-discrimination 2016</b>	
<b>406-01</b> Incidents of discrimination and corrective actions taken	Human Rights, Performance Data
<b>GRI 415: Public Policy 2016</b>	
<b>415-1</b> Political contributions	Performance Data