

# SUSTAINABILITY ACCOUNTING STANDARDS BOARD INDEX

## Metals and Mining Standard

SASB TOPICS	CODE	ACCOUNTING METRIC	CATEGORY	UNIT	LOCATION IN REPORT/ ADDITIONAL INFORMATION
<b>ENVIRONMENT</b>					
<b>Greenhouse Gas Emissions</b>	EM-MM-110a.1.	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantitative	Metric tons (t) CO <sub>2</sub> -e, Percentage (%)	Climate Change and Energy Use Performance Data <i>OR is a royalty and streaming company and does not have any Scope 1 emissions generating activities.</i>
<b>Energy Management</b>	EM-MM-130a.1	(1) Total energy consumed	Quantitative	Gigajoules (GJ)	(1) Climate Change and Energy Use, Performance Data
<b>Water Management</b>	EM-MM-140a.1	(1) Total fresh water withdrawn (2) Total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	Thousand cubic meters (m <sup>3</sup> ), Percentage (%)	(1) Not tracked (2) Water Use, Performance Data <i>OR is a royalty and streaming company and does not own or operate mines. OR has reported production from mining partner operations in regions of high or extremely high baseline water stress.</i>
<b>SOCIAL</b>					
<b>Security, Human Rights &amp; Rights of Indigenous Peoples</b>	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 and Investment Management
<b>Community Relations</b>	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 and Investment Management , Human Rights, Community Investments
<b>Workforce Health &amp; Safety</b>	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 <i>OR does not operate any mine sites. We have provided information on total Health &amp; Safety incidents and fatalities at our offices.</i>

# SUSTAINABILITY ACCOUNTING STANDARDS BOARD INDEX (CONT'D)

SASB TOPICS	CODE	ACCOUNTING METRIC	CATEGORY	UNIT	LOCATION IN REPORT/ ADDITIONAL INFORMATION
<b>GOVERNANCE</b>					
<b>Business Ethics &amp; Transparency</b>	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	<i>As of the date of this report, OR does not earn any GEOs or revenue from any of the 20 lowest ranked countries in the Transparency International's Corruption Perception Index.</i>

## Asset Management Standard

<b>ENVIRONMENT</b>					
<b>Financed Emissions</b>	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 <sub>2</sub> e	Climate Change and Energy Use and Performance Data  <i>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 from OR's Mining Partners, see the Climate Change and Energy and Performance Data sections of this report.</i>
	FN-AC-410b.3	Percentage of total assets under management (AUM) included in the financed emissions calculation	Quantitative	Percentage (%)	Climate Change and Energy Use and Performance Data  <i>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 96% of assets in our investment portfolio.</i>
	FN-AC-410b.4	Description of the methodology used to calculate financed emissions	Discussion and Analysis	N/A	Climate Change and Energy Use and Performance Data  <i>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 OR based on our proportionate share of revenue or production to quantify our financed emissions.</i>

# SUSTAINABILITY ACCOUNTING STANDARDS BOARD INDEX (CONT'D)

SASB TOPICS	CODE	ACCOUNTING METRIC	CATEGORY	UNIT	LOCATION IN REPORT/ ADDITIONAL INFORMATION
<b>SOCIAL</b>					
<b>Employee Diversity &amp; Inclusion</b>	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) Executive Team, Performance Data (2) Performance Data (3) Not tracked (4) Diversity, Equity and Inclusion, Performance Data
<b>GOVERNANCE</b>					
<b>Incorporation of Environmental, Social, and Governance Factors in Investment Management &amp; Advisory</b>	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 <i>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 OR. That said, as part of our due diligence process when acquiring new streams or royalties, we undertake analysis on ESG risks and issues.</i>
	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 <i>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 OR. That said, as part of our due diligence process when acquiring new streams or royalties, we undertake analysis on ESG risks and issues.</i>

# SUSTAINABILITY ACCOUNTING STANDARDS BOARD INDEX (CONT'D)

SASB TOPICS	CODE	ACCOUNTING METRIC	CATEGORY	UNIT	LOCATION IN REPORT/ 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>OR's assets include a portfolio of shares, mainly of publicly traded exploration and development mining companies. In certain instances, OR 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, 2025, the Company held a 13.1% interest in Osisko Development Corp. OR Royalties has certain rights related to its investment, including rights to appoint nominees to the Board of Directors of Osisko Development; such number of nominees will decrease if, as, and when OR 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, OR 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.
	FN-AC-510a.2	Description of whistleblower policies and procedures	Discussion and Analysis	N/A	Business Ethics and Integrity