



Sustainability
Report
2023





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Welcome

Highlights of the year



Employees:

1,258

employees are part of our team



Operation:
start of

the commercial operation at Almas, in Tocantins



Governance:

full review of the

Code of Ethics

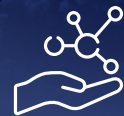
to incorporate topics related to diversity and human rights



Health and Safety:

zero accidents

with leave and zero fatalities



Consolidation:

Aura Open Door Program

Visits to familiarize the public with the mining process.



We started the

consolidation of our ESG strategy

Highlights of the year



Suppliers:

40% of purchases

are made with local partners



Good ideas:

360 ideas

registered for the Innovation Award, 70% more than in 2022



Rules that save lives

a new, more comprehensive concept of safety rules



Entry door:

40% of trainees hired are women



Strengthen culture:

organizational communication guide and culture deck, actions to enhance the

dissemination of Aura 360 culture



Transparency:

Socially Responsible Company (ESR) Seal

earned by Aura in Honduras and Mexico for responsible and sustainable practices in operations

Message from the CEO

GRI 2-22

Aura is a company that has shown significant growth, increasing from 136 thousand ounces in 2017 to 236 thousand ounces in 2023, with projections to reach around 450 thousand in the coming years. This growth is the result of several strategic decisions, including choosing a clear strategy for the type of assets we seek, strengthening the financial balance sheet, and fostering a strong organizational culture. To find, mine and supply the most important and essential minerals that allow the world and humanity to create, innovate and thrive. Our goal is not to be the largest, but to be the best in everything we do.

Our strategy is supported by the values that make up a mandala (encompassing employees, community, environment, and the Company), a symbol of Aura 360 Culture, which has been evolving since 2017 when we began the company's transformation process.

We have adopted a decentralized management approach to give more autonomy to our units across the Americas, bringing agility and

precision in decision-making. This model, combined with a strong organizational culture established at all levels, brings practices and values that create an ideal work environment for having the right people in the right positions.

The financial results, the recognition of our performance, and the safe work environment with no accidents resulting in leave throughout the year are the result of the dedication of our 1,258 employees. In 2023, we decided to enhance our Aura 360 strategy (including environmental, social, and governance themes), outlining plans for the next five years and conducting a review of our operations.

We understand that generating long-term value depends on a harmonious and responsible relationship with the territories surrounding our operations, with special attention to local communities and populations. Sustainable development applied to business is the model in which economic growth, environmental protections and social inclusion are in harmony and balance.

Therefore, we have the clear objective of executing portfolio projects with people as a priority, respecting and caring for communities and the environment through innovative management, our mandala values and practices, and contributing to a more sustainable sector. The results achieved so far confirm our progress in this direction.

Let's move forward and continue reading together!

Rodrigo Barbosa, CEO





About **the report** GRI 2-2, 2-3

With transparent and responsible actions, we have published our fourth Sustainability Report, reinforcing our commitments to the market and our stakeholders.

The publication is part of an annual reporting cycle and contains relevant information about our activities from January 1 to December 31, 2023. The data disclosed includes organizations in Brazil - Mining (Apoena, Mato Grosso) and Aura Almas Mineração S.A. (Almas, Tocantins), as well as Minerales de Occidente S.A. (Minosa - San Andrés, Honduras) and Aranzazu Holding S.A. de C.V. (Aranzazu, Mexico).

The content was developed based on the guidelines of the Global Reporting Initiative (GRI), version 2021, recognized as global best practices for publicly reporting various economic, environmental, and social impacts. The information considers our materiality matrix, with eight priority topics.

We seek to advance our sustainability agenda, improving communication with stakeholders, while strengthening our management of economic, social and environmental issues. Questions or suggestions related to this publication can be submitted to info@auraminerals.com. Other information can be accessed on our [website](#) and on our [LinkedIn](#), [Facebook](#), [Instagram](#) and [X \(former Twitter\)](#).



Learn more:
[auraminerals.com](https://www.auraminerals.com)



Our way of doing things

- ▶ WE ARE AURA
- ▶ OUR JOURNEY TOWARDS SUSTAINABILITY
- ▶ OUR GOVERNANCE

We are **Aura** GRI 2-1, 2-2, 2-6

We are a mining company focused on the development and operation of gold and copper projects, as well as base and precious metals in the Americas. Our operations are carried out through subsidiaries across four sites, generating dual value for shareholders and the communities where we operate through our socio-environmental responsibility.

- **Gold mines:** Minosa (San Andrés), in Copán (Honduras); Apoená, in Mato Grosso; Almas, in Tocantins, both in Brazil.
- **Copper and gold mines:** Aranzazu in Zacatecas, Mexico.

We are structuring the projects in Matupá (MT) and have begun construction of the Borborema mine in Rio Grande do Norte. Our activities are conducted in accordance with the Responsible Gold Mining Principles (RGMP) of the World Gold Council (WGC), and we are signatories to the United Nations Global Compact.

Aura Minerals Inc. is listed on the Toronto Stock Exchange and on the Brazilian B3 exchange, with shares traded in the United States on the OTCQX.

They guide us in our ambitions and actions:



Mission: to find, mine and supply the most important and essential minerals that allow the world and humanity to create, innovate and thrive.



Vision: to be one of the most reliable, responsible, respected and results-oriented mining companies.



Values: People first; Respect and Care; Management Ethics and Innovation



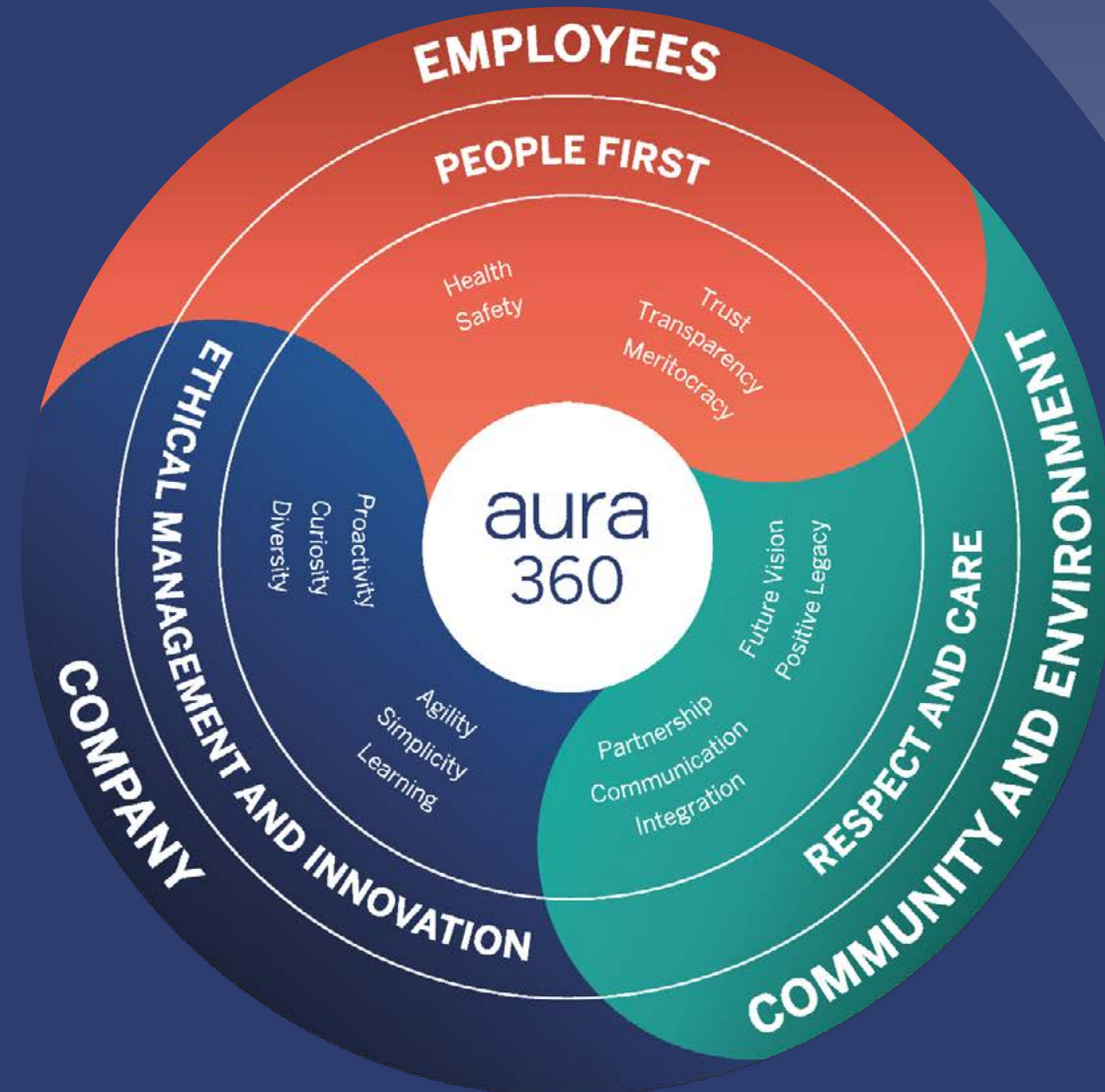
A strong culture

With the appointment of CEO Rodrigo Barbosa in 2017, we began the transformation process to consolidate the Aura 360 Culture at all organizational levels. To achieve this, we use the Aura 360 mandala as our compass, which integrates practices, values, and stakeholders, guiding our decision-making processes.

This representation, created in 2017 and matured over the years, depicts our company's strategy, prioritizing people; caring for the environment and community relationships; and delivering the results we need. The Aura 360 Culture also underpins our innovative and decentralized management approach.

The practices and values that make up the mandala guide our behavior, dialogue with teams, and our way of conducting business so that everyone can prosper together (*read more about the Aura 360 Culture on p.30*).

Aura 360 Culture



A look into the future

We are committed to a cross-cutting approach to sustainability within the company, and through the Aura 360 strategy, we strive to deliver value to the stakeholders we engage with (employees and communities) and consider environmental impacts. Thus, the Aura 360 culture is interconnected with the environmental, social and governance scenarios.

This connection has driven us to develop a plan for the next five years, review our operations through a partnership with a consulting firm, and establish a process that includes planning, diagnosis, strategic reflection, roadmap, and monitoring. We seek relevant certifications for our business, such as those from the World Gold Council, and continuously integrate the Aura 360 concept with sustainable management, demonstrating our commitment to being agents of transformation and promoting a sustainable and responsible corporate culture.

Markets served

GRI 2-6

Our headquarters are located in the British Virgin Islands and our corporate offices in Miami (USA) and São Paulo. Our mines are distributed throughout the Americas (Honduras, Mexico and Brazil) in the production of gold and copper.

Partnerships that strengthen GRI 2-28

Because we believe that partnerships strengthen companies' operations, we participate in associations such as Women in Mining and the World Gold Council, and we are signatories to the United Nations Global Compact.

Units, assets and projects

- Operation
- ◇ Care and maintenance
- Growth projects
- Exploration projects
- ▲ Corporate offices



Timeline



Seven years of journey and many plans to become not the largest, but the **best mining company** in the market.

2016

Board of Directors begins the **process of transformation** in the Company.

2017

The **first version of the mandala** has been developed, marking the beginning of consolidating a **new culture**.

Restructuring of the asset portfolio with the sale of the Serrote da Laje project and the merger with Rio Novo Gold (owner of the Almas, Matupá, and Tolda Fría projects).

2018

Resuming operations in Aranzazu (Mexico).

Advances in corporate governance and the **Aura 360 Culture** concept.

2020

Acquisition of the **Gold Road mine** (USA).

Re-IPO in Brazil: first gold mining company to **join B3**.

2021

Suspension of operations at Gold Road.

Publication of the **first Sustainability Report**.

Launch of the **Human Rights Policy**.

2022

Sale of the **Gold Road** mine (USA).

Construction of the **Almas** project (Brazil).

Increase in the asset portfolio with the acquisition of **Borborema** project (Brazil).

Publication of the **second Sustainability Report**.

Adherence to the **RGMP** (Responsible Gold Mining Principles) of the World Gold Council.

Definition of the **material and critical topics** for the Human Rights Policy.

2023

Commencement of operations in **Almas** (TO) and initiation of construction at **Borborema mine** (RN).

Publication of the **third Sustainability Report**.

Receipt of the **letter** of the second year of audit of the World Gold Council.

Hiring of a corporate **focal point** for sustainable management and human rights.

Review and approval of the **Code of Conduct**, including issues related to the environment, governance and social issues.

2024

The company adheres to the **UN Global Compact**.

Development of the **Aura 360 Guide**, outlining guidelines related to environmental, social, and governance aspects.

Establishment of the **diversity** program.

Review of the **greenhouse gas emissions and climate change strategy**, and planning for new sustainable initiatives.

Our journey towards **sustainability**

GRI 2-22, 3-1

Our materiality matrix, composed of eight topics and created in 2022, guides our actions. The definition of material topics was based on strategies addressing environmental, social, economic, and governance issues, as well as sectoral documents and interviews conducted with internal and external stakeholders.

Topics related to employees, the company, the community, and the environment guide our initiatives based on ethical and compliance principles, constantly monitoring the impact that all these actions can have on the company's reputation and on all of us. Business success is only sustainable when society and the environment also thrive.











In our journey towards sustainability, we have completed the second stage of the [World Gold Council Certification](#), advancing in responsible and sustainable mining practices and moving towards full compliance with the Responsible Gold Mining Principles (RGMP), which aim to promote sustainable and responsible practices within the global gold mining industry.

This translates into establishing standards that address both environmental and social governance issues, ensuring transparency and accountability from the involved companies. In this process, in 2023, we presented the Year 2 audit results, which showed progress in reducing environmental impacts, investing in community well-being and development, and improving operational transparency.



Our material topics GRI 3-2, 3-3

Material topics	Description
 <p>1. Workers' health and safety</p>	<p>The zero incident goal demonstrates the importance of this issue. The Aura Integrated Management System (SIGA, by its acronym in Portuguese) provides guidelines for accident prevention and the creation of a safe work environment. The management of SIGA is overseen by committees composed of professionals from all levels.</p>
 <p>2. Development and retaining talent</p>	<p>Training, recognition, promotion, and meritocracy are the foundation of this aspect, along with efforts to create a pleasant and diverse work environment. In this regard, Aura works to create opportunities for women. It also invests in career and succession plans, training programs, and quality of life and well-being initiatives.</p>
 <p>3. Water and effluents</p>	<p>Aura's commitment is to ensure sustainable water use in its operations, aiming to preserve the environment and respect the human right to this resource. The company prioritizes managing the water footprint of its operations and strengthens water resource management in communities.</p>
 <p>4. Management of geotechnical structures</p>	<p>It is a management system based on the laws of the countries where the company operates and on best market practices. This includes training, instrumentation, control parameters, and technical reporting. The plan includes the dam break (affected area of structures) and the Emergency Response Plan (ERP).</p>

Material topics	Description
 <p>5. Climate change</p>	<p>In the context of the climate crisis, Aura expands the use of renewable energies in its operations, implements energy efficiency projects, and monitors its emissions, which are done in an automated manner. According to the World Gold Council, the company has a low emissions profile, but there is a commitment to further reduce emissions.</p>
 <p>6. Communities (Human Rights)</p>	<p>Aura's Human Rights Policy will be reviewed in 2024, reinforcing its commitment to the Universal Declaration of Human Rights and the laws of the countries in which it operates, along with other guiding documents. This includes respecting indigenous peoples and local traditional communities.</p>
 <p>7. Relationship with stakeholders</p>	<p>Healthy relationships with all stakeholders are a priority at Aura, beginning with mapping the impacts and benefits of all activities, in a cycle that spans from initial project actions to the closure of operations.</p>
 <p>8. Business ethics</p>	<p>Aura's Ethics Committee, composed of the CEO and professionals from different areas and units, receives, evaluates, and proposes measures for the complaints received. The ethics channel was created in 2019 and is managed by an independent company, ensuring the anonymity of the received complaints.</p>

Our governance **GRI 2-9**

Relationship with stakeholders **GRI 2-29**

We engage our stakeholders, comprising diverse groups (employees, business partners, civil society organizations, press, governments, local communities, and vulnerable groups), through accessible and transparent communication, innovation, and social responsibility. With tax authorities, we address tax issues through adherence to regulations and changes in legislation, whether through open dialogues or independent audits. **GRI 207-3**

In this way, we aim to build lasting relationships, enhance decision-making and risk management, meet investor expectations, promote sustainability, and strengthen the company's reputation.

Our corporate governance practices prioritize transparency with our stakeholders and the market. We understand that businesses can only evolve if they adhere to legislation, ethics, and integrity in internal and external relationships.

Our decision-making is aligned with the Aura 360 culture and our commitments, and our corporate responsibility follows guidelines applicable to publicly traded companies. We have several policies that guide our practices and relationships with stakeholders. The management of environmental and social impacts falls under the responsibility of the ESG Coordination and Legal and Compliance Management, which are responsible for formulating and implementing sustainability strategies, as well as identifying risks and opportunities related to the topic. Every three months, the Board of Directors is briefed on these studies and analyses. **GRI 2-13**

The Board, together with the Executive Management, oversees the Company following the guidelines and responsibilities established in our Bylaws, including assessing impacts, risks, and opportunities arising from social, environmental, and economic issues affecting our business. The Board is assisted by three committees: the Audit Committee, the Corporate Governance, Compensation, and Nomination Committee, and the Ethics Committee. Both the Board and senior leadership study or are updated on sustainability issues, and their performance is evaluated based on these criteria. **GRI 2-17**



**Access our policies
by clicking [here](#).**

Board of Directors

GRI 2-10, 2-12, 2-14, 2-18

They are responsible for guiding and managing strategic issues through the approval of business plans, budget policies, contracts with related parties, consolidation of annual financial statements, management of critical concerns, and management of economic, environmental, and social impacts, fiscal risk control and management, among other activities provided for in the Company's Bylaws. The Board also reviews and approves information related to material topics disclosed in reports. **GRI 207-2**

The Board of Directors is composed of seven members, five of whom are independent members. The nomination process, conducted through a general meeting, involves the Corporate Governance, Compensation, and Nomination Committee, which assesses competency profiles, time availability, and dedication of members whose term is two years with the possibility of reelection. The Chairman of the Board does not hold an executive position in the company. **GRI 2-11**

Chairman: Paulo Carlos Brito

Board Members:

- **Bruno Mauad**
Independent Member
- **Pedro João Zahran Turqueto**
Independent Member
- **Stephen Keith**
Independent Member
- **Fabio Ribeiro**
Independent Member
- **Richmond Fenn**
Independent Member
- **Paulo Carlos de Brito Filho**





Executive Board

The Executive Board is elected by the Board of Directors for a unified two-year term. According to the Bylaws, it is the responsibility of the Board of Directors to manage the company's business, ensuring compliance with legislation, agreements, and resolutions established by the governing bodies. The Board is responsible for managing the business, developing and presenting strategic planning and operational plans to the Board of Directors, issuing internal regulations and rules regarding the administration of the Company, and ensuring that commitments align with the organization's strategies, policies, and operations. **GRI-2-24**



Our Executive Board is responsible for **managing the business**, developing **strategic planning**, and operational plans for the Company

Chairman and CEO: Rodrigo Barbosa

Corporate Officers:

- **Kleber Cardoso**
CFO
- **Glauber Luvizotto**
COO
- **Richard Massari**
Chief Operational Excellence and Innovation Officer

Operating Officers:

- **Frederico Silva**
Apoena Unit, Brazil
- **Henrique Rodrigues**
Aranzazu Unit, Mexico
- **Wilton Muricy**
Minosa Unit, Honduras
- **Gabriel Sapucaia**
Almas Unit, Brazil

Advisory Committees

To improve governance, our Board of Directors relies on the advice of:

- Audit Committee:** composed entirely of independent directors, it deals with corporate governance issues, risk management, and anti-corruption practices. It reviews interim and annual financial statements to ensure the integrity of the information submitted for Board approval.
- Corporate Governance, Compensation, and Nomination Committee:** analyzes compensation policies and practices, ensuring that the Company executes appropriate planning regarding executive compensation. Annually, it evaluates the performance of the Board of Directors, as well as its directors and advisory committees. It reviews and monitors public disclosures of Aura's Code of Conduct. It monitors corporate governance policies and their practices, providing observations and suggestions as appropriate. It ensures that newly admitted directors are properly briefed on the roles of each governance body and other Board members.
- Ethics Committee:** composed of the CEO of the Company, the Head of Compliance, and one member from each business unit. The committee is responsible for investigating allegations related to fraud (involving amounts over US\$ 10,000), corruption, bribery, and sexual harassment, as well as those involving corporate headquarters employees, operations directors, Compliance Department members, Board of Directors, and any other allegations that could impact the company's reputation and image. The committee oversees internal investigations conducted by local teams and issues recommendations and potential sanctions. The Committee, as well as the responsible managers for investigations, have the freedom to hire external teams to support the inquiries to ensure that the process is conducted impartially and in accordance with best market practices, always based on facts and concrete evidence.





Ethics and **compliance** GRI 3-3, 2-15, 2-23, 2-27

We believe that conducting a business is only done with an ethical stance and compliance with laws and regulations. In this sense, the Aura 360 Culture makes ethical management one of the pillars of the Company, regardless of the region of operation, embedded in our daily work through awareness and training actions, and the dissemination of values and commitments. We have adopted a zero tolerance policy for non-compliance with laws and regulations.

In 2023, the most notable initiatives were conducting training sessions for compliance officers and members of the Ethics Committee; reviewing and updating the annual training and communications plan, with the production of training materials; drafting the Supplier Management Policy; and approving the Donations and Sponsorships Policy. **GRI 207-1**

During the year, there was also the maintenance of the ongoing risk management process related to corruption (bribery, kickbacks, identification of high-risk suppliers and intermediaries, conflict of interest mapping, and management of charitable donations) in all company operations. **GRI 205-1**

Revised Code of Conduct

Also in 2023, Aura Code of Conduct was revised to include important topics related to diversity and human rights and to adapt the document to meet best practices and current legislation. Our code extends to relationships with suppliers, shareholders, government agencies, and the communities we work with, encompassing the values that are fundamental to the company.

In addition to the code, we have a set of policies (Human Rights, Anti-Bribery and Anti-Corruption, Donations and Sponsorships, Investigation) and corporate responsibility regulations that make up the integrity system, ensuring that employees, executives, and directors comply with the fundamental values of the company and the laws of the countries where we operate.

Our policies and procedures are very clear regarding conflicts of interest, and to ensure information dissemination, our internal audience receives regular communication and training. Additionally, we have a self-disclosure system for

conflicts of interest. Communications related to critical concerns are conducted through reports and presentations with active involvement of senior leadership. **GRI 2-16**



We reviewed our Code of Conduct to advance in diversity and human rights issues, aligning with best practices and current legislation

Ethics channel GRI 2-25, 2-26

We are equipped to receive reports of violations of the Code of Ethics or other misconduct anonymously through our Ethics Channel. The reports received are managed by an independent and specialized company, with absolute confidentiality, and forwarded to the Ethics Committee. As outlined in the Investigation Policy, the committee is responsible for handling high-impact cases and supervising investigations conducted by business units. In 2023, the Ethics Channel reported the following numbers, with 98% of the reports concluded.

Total number of reports	Closed	Under review
64	63	1

The channel serves internal audiences such as employees and third parties, as well as external stakeholders including suppliers, communities, municipalities, and associations in Brazil, the United States, Canada, Honduras, and Mexico.



Websites (24 hours)

<https://canaldeetica.com.br/aura>

<https://ethicschannel.com/aura>

Phones (Monday to Friday, from 8am to 6pm)

Brazil: 0800-738-4809

USA and Canada: +1 866-881-9982

Honduras: 800-2791-9501

Mexico: 800-099-0320



Risk management

We continuously work on identifying and mitigating risks related to our business in all operational areas. Therefore, environmental, asset, and security risks are identified early in projects so that we can implement solutions to mitigate or compensate for them. Our commitment is to repair any impact caused by our operations and to maintain close relationships with local government leaders and civil society to address complaints and resolve them in the best possible way.

Socio-environmental perspective

We focus on responsible and sustainable growth, operating with the **highest environmental and safety standards.**



Our fields of action

- ▶ OUR OPERATIONS
- ▶ FINANCIAL RESULTS
- ▶ INNOVATION AND TECHNOLOGY

Our operations

Strong team and culture, robust financial balance, and high-quality projects are the pillars that sustain our growth. We aim to be one of the most respected mining companies in the market, and for that, our results are inseparable from environmental and safety standards, social responsibility, and engagement of our employees guided by our Aura 360 Culture (*read more in We care for people*).

We are officially audited by two *Big Four* firms (one Brazilian and one Canadian). We are subject to rules and supervision from the stock exchanges of Brazil (B3) and Canada (TSX), as well as regulatory bodies in both countries (Ontario Securities Commission in Canada and CVM in Brazil).

Our portfolio is focused on gold and copper production, which account for 70% and 30% of the Company's revenue, respectively. Our units are distributed across the Americas,

and we adopt a decentralized management approach that brings agility and decisiveness to decision-making. This way, we are also closer to achieving our goal of producing 450,000 ounces of gold equivalent (GEO) annually by 2025. For this, we have four operations:



We create value for shareholders while **building positive relationships** with our stakeholders and adhering to current legislation

Brazil

Almas (Tocantins)

In operation since 2023, the asset consists of three open-pit mines and a processing plant. Our goal is to explore the gold deposits at Paio, Cata Funda, and Vira Saia located within the 15 km extension of Almas Greenstone Belt. Although recently started, we have plans to increase production capacity in 2024.

45,000 to 53,000 ounces of gold per year on average, by the fifth year of operation

Brazil

Apoena (Mato Grosso)

The Ernesto and Pau-a-Pique Complex, owned by our subsidiary Apoena S.A., consists of a processing plant linked to the open-pit mines of Lavrinha, Japones, NOSDE, and Ernesto, and the underground deposit of Pau-a-Pique, currently under maintenance.

46,000 to 56,000 ounces of gold per year

Mexico

Aranzazu (Zacatecas)

The underground gold, silver, and copper mine is owned by Aranzazu Holding S.A., our wholly-owned subsidiary. Owned by Aura since 2008, the operation was halted between 2014 and 2018 for reengineering works and restructuring of access points and production zones. It is a mine with consistent production and replenishment of mined resources. The Aranzazu mine has been in operation since 1962, and historical documents indicate that mining at the site began over 500 years ago.

94,000 to 108,000 ounces of gold equivalent produced per year

Honduras

Minosa (San Andrés)

Since 2009, we have been operating at this unit using conventional methods of drilling and blasting, loading and hauling, with ore production ranging between 5 and 7 Mtpa. The mine belongs to our wholly-owned subsidiary Minerales de Occidente S.A., which began exploration activities in the 1930s.

60,000 to 75,000 ounces of gold equivalent produced per year



Growth projects

We have several strategic projects in various stages of development. All of them are important to achieve our goal of providing ores that foster innovation and prosperity.



In **Borborema**, we are constructing the project with production expected to start in the first quarter of 2025. In **Matupá**, we expect to announce construction during the second half of 2024, with production scheduled to begin by the end of 2025

Brazil

Borborema (Rio Grande do Norte)

In the Seridó region, the project comprising three mining concessions over a 29 km² area is progressing as planned, with construction starting in 2024 and an expected production of 80,000 ounces per year. The start of operations at the open-pit mine is scheduled for the first quarter of 2025. The project is considered a case of responsible mining due to the alternatives found for water scarcity, such as the use of liquid effluents produced in the region. The reuse water from the sewage network will contribute positively to the community and the municipality, while also enabling the operation of Borborema project.

Matupá (Mato Grosso)

The Feasibility Study confirmed the projected seven-year mine life for this open-pit mine, which is currently in the installation license application phase. Construction is planned to commence in the third quarter of 2024, with operations scheduled to begin in the fourth quarter of 2025. Matupá has great geological potential in the region.

Exploration projects

Aura Carajás (Pará)

In 2023, we obtained the exploration license for Serra da Estrela in the Carajás region, which hosts several deposits of iron oxide, copper, and gold. The project is in the geological exploration phase.

Colombia

Tolda Fría (Caldas)

The project is in the exploration phase, and geological and technical studies are being conducted to assess the potential of the 6,624-hectare area.



Partnerships in the **value chain**

We work with active suppliers in our network and aim to build partnerships and trust with this community, values that directly reflect the quality of services we provide. Part of our supply chain consists of specialized companies in the large-scale mining industry that provide pumps, chemicals, and mobile equipment parts.

Our strategy includes increasing the percentage of purchases from local suppliers (reached 40% in 2023) as a way to build relationships, encourage entrepreneurship, and strengthen the economy in the regions where we operate. This relationship also includes training and compliance with the Human Rights Policy and Code of Conduct. In the Minosa, Aranzazu, and Apoena units, there is an ongoing review of policies and procedures focused on supplier contracting under social criteria. **GRI 414-2**

Proportion of spending on local suppliers¹ GRI 204-1

	2021	2022	2023
Brazil	5.35%	20.51%	15%
Mexico	4.64%	17.50%	38%
Honduras	67%	65.04%	89.79%

¹ Only operational units of significance were considered for the indicator calculation, including factories and production plants.

Percentage of new suppliers that were screened using social criteria¹ GRI 414-1

	2022				2023			
	ALMAS	APOENA	MINOSA	ARANZAZU	ALMAS	APOENA	MINOSA	ARANZAZU
Total new suppliers that were considered for contracts	10	33	409	253	90	623	-	-
New suppliers that were selected using social criteria	4	33	184	183	21	154	-	-
Percentage of new suppliers hired based on social criteria	40%	100%	44%	72%	23.33%	24.72%	-	-

¹ In Apoena unit, suppliers were located in Pontes e Lacerda. In Almas, the contracting region included Maranhão, Tocantins, Piauí, and Bahia (Matopiba). Criteria are being reassessed in Minosa and Aranzazu, hence no data is currently available.

Financial results

In 2023, we experienced a scenario marked by the production of 235,856 GEO, with technical challenges and advancements. We completed the successful Almas project (the new operation represents an increase of 50,000 ounces, with a 17-year mine life) and the Feasibility Study of Borborema, with construction currently underway and production planned for 2025.

Our performance is aligned with business strategy and close supplier relationships, resulting in our numbers being as follows:



416.8 million
in net revenues



US\$ 28 million
in dividends



US\$ 134.1 million
of adjusted Ebitda



6% dividend yield



US\$ 31.9 million
of net income



US\$ 88 million
of cash generation

Innovation and technology

Our Aura 360 Culture guides the company to seek innovation in its operations, including through technologies that have a positive impact across all aspects of our mandate: for the Company, employees, the communities we operate in, and the environment.

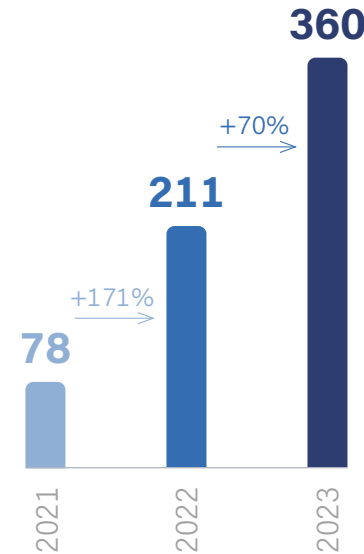
It sounds like we engage our team to embark on this journey with us and participate in the Aura Innovation Program. In 2023, we had 360 ideas submitted for the Innovation Awards, which is a 70% increase compared to 2022. The 41 finalist ideas were evaluated based on their degree of innovation, impact, and scalability by a committee composed of directors, corporate management, and unit managers, demonstrating our commitment to integrating innovation as one of the values of Aura 360.

We have a global continuous improvement program focused on initiatives with financial impact, such as cost reduction and productivity enhancement, totaling over \$6 million in 2023. Throughout the year, our Data Journey gathered relevant information across different

decision-making levels (from operations to C-Level) through dashboards distributed and customized for each target audience. Thus, daily data, production targets, and projections were accessible on TV screens in the units and corporate offices.

We are preparing the company for the challenges and opportunities of artificial intelligence (AI) and new technologies. In this regard, we launched the Aura Digital Program driven by the digital revolution within the company in 2022 and by ChatGPT from OpenAI. We have designed our digital strategy focused on operational excellence and integration of critical processes across operations and back-office areas, along with foundational technologies (infrastructure, Data and Analytics - D&A - and cybersecurity) to support the program.

Aura Innovation Program
ideas received





We care for people

- ▶ OUR TEAM
- ▶ DIVERSITY AND INCLUSION
- ▶ OCCUPATIONAL HEALTH AND SAFETY

Our team

GRI 2-7

At Aura, we believe that success stems from collective effort and individual growth. Therefore, we value the development of each person on our team and invest in their continuous education and qualification, aiming to provide opportunities for professional growth. Our organizational culture, Aura 360, guides our actions and defines 15 behaviors that we expect from our employees to embody the practices of our mandate. This is a process we started in 2017 with the change in ownership of our company, and we continue to refine it.

To consolidate Aura 360 across all levels of the organization, we conducted a culture diagnosis that identified strengths and areas for improvement. Based on this diagnosis, we established rituals that are part of the daily routine across all units and offices of the Company.



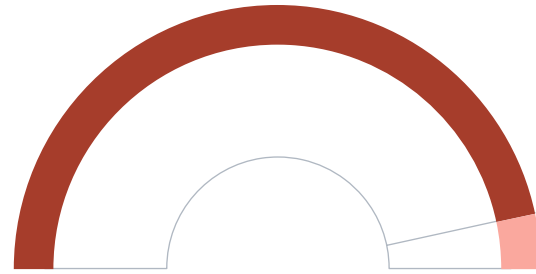
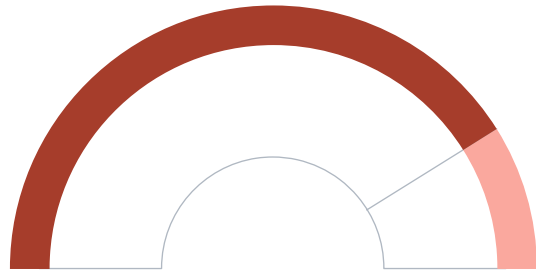
In 2023, we continued with the process of consolidating the **Aura 360 culture**

Employees by contract types and gender¹ GRI 2-7

2022²

Indefinite term

Fixed term³



945 Men
201 Women

2,776 Men
181 Women

Total: 1,149

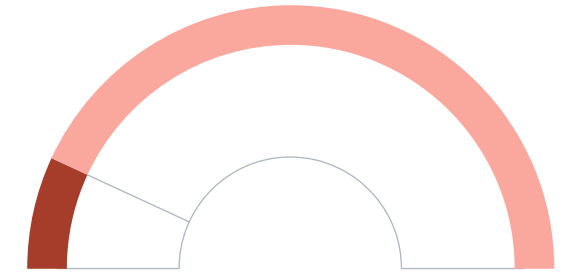
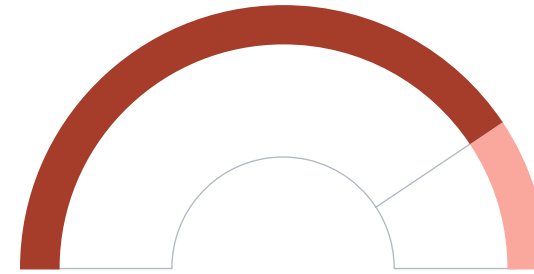
Total: 2,957

Total 2022:
4,106

2023

Indefinite term

Determined period



1,013 Men
231 Women

2 Men
12 Women

Total: 1,244

Total: 14

Total 2023:
1,258

¹ In 2022, third parties and own employees were included in the calculations. With the revision of the indicator in 2023, only employees were considered.

² In 2022, trainees were included in the employee category due to their hiring modality.

³ In 2022, we had a higher volume of employees hired on a fixed-term basis due to the construction of the Almas (TO) operation, which began in 2021 and was completed the following year.

Employees by contract types and region¹ GRI 2-7

Region	2022			2023		
	Indefinite term	Determined period	Total	Indefinite term	Determined period	Total
Brazil	482	1,262	1,744	570	14	584
Mexico	343	1,031	1,374	322	0	322
Honduras	316	664	980	346	0	346
USA	8	0	8	6	0	6
Total	1,149	2,957	4,106	1,244	14	1,258

¹ In 2022, calculations included both third-party contractors and direct employees. In 2023, there was a review of the indicator, and the company only considered direct employees.

Workers by job category¹ GRI 2-8

	2021	2022	2023 ²
Apprentices	12	43	13
Trainees	0	0	11
Interns	2	0	1
Third-parties	-	-	3,150
Total	24	43	3,175

¹ Categories that do not constitute an employment relationship.

² The category of outsourced workers was included in 2023, the year in which the reporting methodology for the indicator was modified.

Employees without workload guarantee by gender¹ | by gender GRI 2-7



¹ Data reported as of the 2023 cycle.

Employees by type of employment and region GRI 2-7

Region	2022			2023		
	Full time	Part-time	Total	Full time	Part-time	Total
Brazil	482	0	482	570	14	584
Mexico	343	0	343	322	0	322
Honduras	316	0	316	346	0	346
USA	8	0	8	6	0	6
Total	1,149	0	1,149	1,244	14	1,258

Activities to strengthen the culture

In 2023, we implemented two initiatives to enhance the dissemination of Aura 360 Culture: an organizational culture communication guide and the culture deck, activities that facilitate the exchange of examples and information through randomly drawn cards. The year was also a time to strengthen the 360 Cycle for all levels of employees, who are evaluated through a mature process based on meritocracy, trust, and transparency.

Our operations are decentralized in some aspects, allowing the units to have the autonomy to develop initiatives related to employee training. We know that people are the growth lever of the Company, and that's why we implemented initiatives that enhance their development, such as leadership strengthening training for women in Mexico and local workforce qualification in Almas focusing on safety aspects. Our main entry point to the company consists of the Young Apprentices, Internship, and Trainee programs. In 2023, out of the 11 trainees hired, 40% of them are women.

To help our team develop professionally, we offer a series of internal training sessions covering a range of topics (technical skills,

project management, effective communication, ethics and human rights, etc.) and provide financial support for external training. We provide employees with a benefits package that includes health and dental plans, maternity and paternity leave, life insurance, meal assistance, among others. **GRI 401-2, 404-2**

Our compensation policy encompasses base salary, variable compensation, and a benefits package, which includes private pension with contributions of 6% from both the employee and the company. **GRI 201-3**

We adopt a flexible approach regarding attraction bonuses and recruitment incentives. Severance payments are made in accordance with legislation, and the clawback of bonuses and incentives also follows the company's flexible approach. For senior executives and top management, compensation is tied to managing economic, social, and environmental impacts. For the 2024 cycle, we will review our compensation policy to ensure it aligns with market practices and the company's objectives. This process involves the Compensation Committee, consultation with stakeholders and Union negotiations. **GRI 2-19, 2-20**

Our culture in eight rituals



1. Aura Learns: learning initiatives created by employees for employees.



2. Safety Cultural Transformation: structuring a plan to promote a culture of incident prevention and risk management.



3. Internal Opportunities Disclosure: transparency in announcing open positions to all our employees, fostering professional growth and meritocracy.



4. Career Paths: transparency in the requirements and design of possible career paths within our operations.



5. Sharing Experiences: quarterly meetings between departments and units to enhance organizational knowledge and integration.



6. Quarterly Dialogue: in-person events at units involving all organizational levels to disseminate results and internal best practices.



7. Coffee with the Chief Operating Officer: dialogues with leadership to strengthen relationships across all levels of each operation.



8. Professional Education and Entrepreneurship: community training program aimed at fostering an entrepreneurial mindset.

Total number of employees and contractors in the period by age group GRI 401-1

Age group	2022 ¹			2023		
	Total number	New Hires	Rate (%)	Total number	New Hires	Rate (%)
Below 30-years-old	317	134	42	99	6	6.06
Between 30 and 50	744	189	25	1,027	18	1.75
Over 50 years	88	13	15	132	0.5	0.38
Total	1,149	336	29	1,258	25	1.95

¹ Data monitored from 2022.

Total number of employees and hires in the period, by gender¹ GRI 401-1

Gender	2021			2022			2023		
	Total number	New Hires	Rate (%)	Total number	New Hires	Rate (%)	Total number	New Hires	Rate (%)
Men	2,953	113	0.04	945	258	0.27	1,015	20	1.97
Women	304	20	0.06	204	78	0.38	243	5	2.06
Total	3,257	133	0.04	1,149	336	0.29	1,258	25	1.99

¹ In 2021, third-party contractors were included in the calculation. In 2022 and 2023, only direct employees were included in the calculation.

Total number of employees hired, by region¹ GRI 401-1

Region	2021			2022			2023		
	Total number	New Hires	Rate (%)	Total number	New Hires	Rate (%)	Total number	New Hires	Rate (%)
Brazil	1,090	121	0.11	482	209	0.43	584	18	3.08
Honduras	772	0	0	343	46	0.13	346	3	0.87
Mexico	1,292	12	0.01	316	81	0.26	322	4	1.24
USA	103	0	0	8	0	0	6	0	0
Total	3,257	133	0.04	1,149	336	0.29	1,258	25	1.99

¹ In 2021, third-party contractors were included in the calculation. In 2022 and 2023, only direct employees were included in the calculation.

Percentage of employees receiving performance reviews by gender functional category¹ GRI 404-3

	2022		2023	
	Men	Women	Men	Women
Executive Board	5	3	100	100
Management	26	5	100	100
Leadership/Coordination	56	10	30.64	55.56
Technician/Supervision	0	0	15.34	28.04
Administrative	0	0	75	75
Operational	0	0	0	0
Total	95	21	30.64	55.56

Diversity and Inclusion **GRI 405-1**

Our goal is to have an increasingly diverse team, contributing to having individuals with diverse perspectives, enhancing decision-making within the Company. Diversity is one of the practices of Aura 360 culture, so we operate on three fronts:

1. Recognition and commitment to the topic;
2. Education about different types of diversity (training and workshops to mitigate biases);
3. Policies and benefits (promoting talent retention with a focus on including underrepresented groups).

Gender inclusion is also a frequent agenda item in the company. We are signatories of Women in Mining (WiM) – a movement aimed at expanding and strengthening women's participation in the mining sector. We aim to promote respectful and inclusive workplaces and encourage investment in the female population of the communities where we operate. We will work in the second half of 2024 to gather this information and develop a diversity plan for Aura.

In 2023, we hosted the second edition of "Papo de Mina" in Apoena (MT), which brought together 63 female employees around the theme "Women in the workplace." The event featured presentations from Prosecutor Mariana Batizoco, Police Chief Lícia Juliane, and journalist Rosângela Alves. The proposal was to discuss career paths and professional achievements in different sectors. In the same unit, we implemented a lactation room (where mothers can express and store milk to take home at the end of the day) and special activities on Mother's Day, International Women's Day, and during the Pink October campaign (breast cancer awareness).



The second edition of **"Papo de Mina"** had 63 participants and focused on women in the workplace.

Percentage of individuals who are part of governance bodies by gender GRI 405-1

Gender	2021	2022	2023
Men	100%	100%	100%
Women	0	0	0

Percentage of individuals who are part of governance bodies by age group GRI 405-1

Age group	2021	2022	2023
Below 30-years-old	0	0	0
Between 30 and 50	57.14%	57.14%	85.71%
Over 50 years	42.86%	42.86%	14.29%

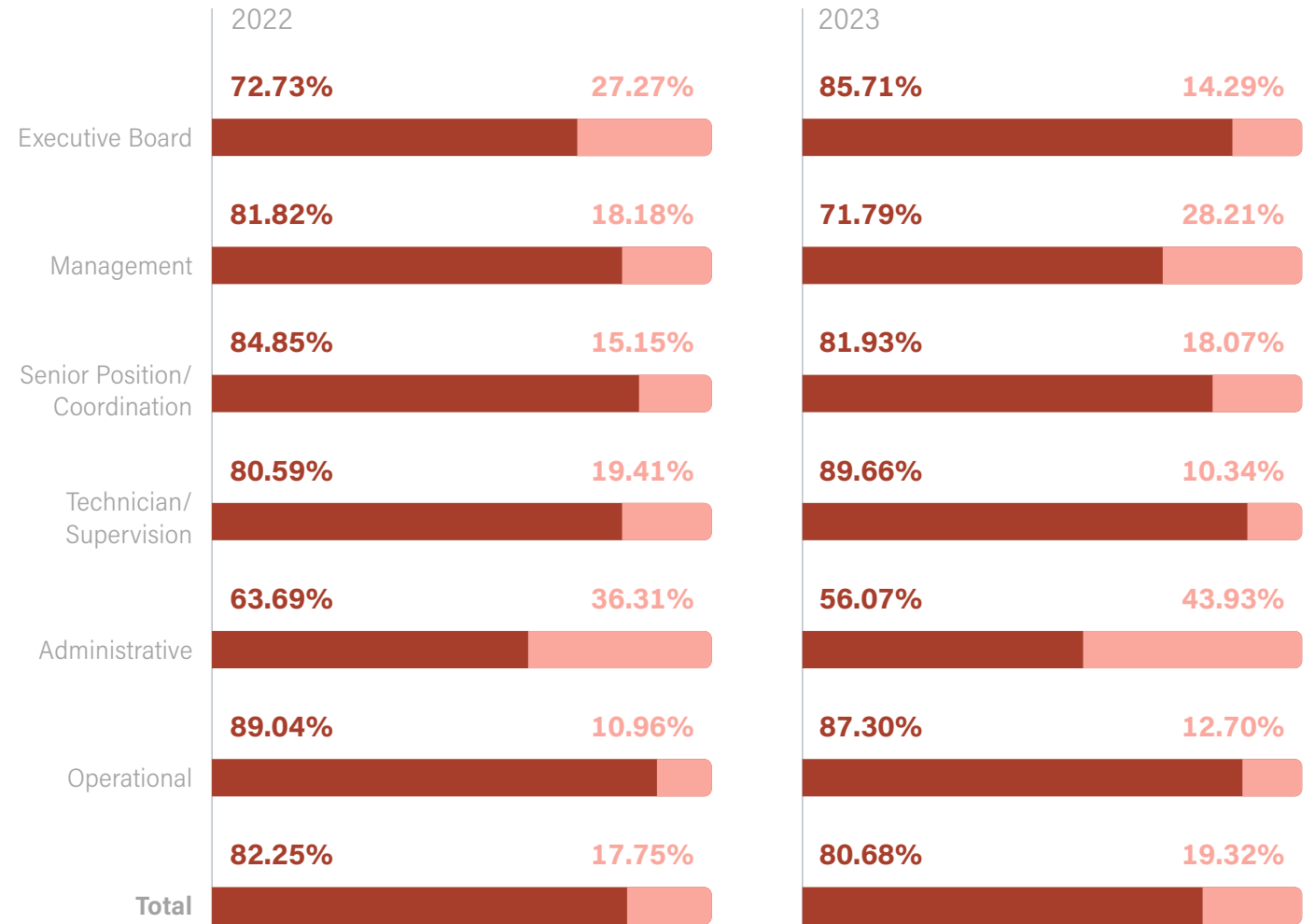
Percentage of employees, by job category and age group¹ GRI 405-1

Functional category	2023		
	Below 30-years-old	Between 30 and 50	Over 50 years
Executive Board	0	71.43%	28.57%
Management	0	94.87%	5.13%
Leadership/Coordination	0	91.57%	8.43%
Technician/Supervision	0	89.66%	10.34%
Administrative	4.18%	89.12%	6.69%
Operational	11.08%	79.58%	9.34%
Total	7.87%	83.31%	8.82%

¹ Data monitored as of 2023.

Percentage of employees receiving performance reviews¹

| By functional category and gender GRI 404-3



Men Women

¹ Data monitored from 2022.



Occupational health and safety

GRI 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-10

Safety and health of our employees are a core value for us at Aura. Since the beginning of our projects, we conduct risk management analyses and define prevention methods for our employees, business partners, and assets. The determination is: if it's not safe, don't do it and seek assistance to report the observation and make the environment safe. The health and safety of workers and partners are intrinsic to business decision-making.

We invest in accident prevention by establishing and monitoring mandatory training on prevention and risks, in accordance with the legislation of each country. We also work continuously to expand technologies that reduce risks in safe environments for employees and partners. We conduct campaigns to improve working conditions and employees' quality of life, encouraging engagement in well-being programs (such as physical activities and nutrition), vaccination campaigns, psychological assistance, etc.

We concluded 2023 without any fatalities or incidents resulting in absenteeism, which demonstrates the strengthening of Aura 360 Culture: it guides daily attitudes so that each employee takes care of themselves, others, and allows themselves to be cared for. Our Integrated Management System Aura (SIGA) guides us in this direction with guidelines and risk management procedures for our entire team and third parties, whether permanent or temporary.



In 2023, **safety** was one of the most important fronts of the **Culture 360 Program**

Analyze risks

Our risk management program proactively analyzes hazards in Health and Safety, covering both routine and non-routine activities, conducted periodically or in case of necessary changes. We have implemented this process in all locations where we operate, in compliance with labor laws and industry best practices.

In our units, the Health, Safety, Environment, and Quality (HSEQ) department leads this initiative, collaborating with other departments to form a multidisciplinary team. Together, specific risk assessments and surveys are conducted, resulting in the definition of controls for identified risks, following the appropriate hierarchy of protection. The main goal is to eliminate risks or implement engineering measures, and when necessary, supplement with training, procedures, and collective and individual protective equipment (CPE and PPE).

All employees undergo health assessments and safety and operational training. Exposures to risk from activities are also evaluated, including falls, injuries, vehicle accidents, and exposure to chemicals and biological agents, among others.

We have a robust governance structure in the Health and Safety area, operating through HSEQ committees. This format includes well-defined committees and a methodology for critical analysis of both Aura's consolidated management and each individual unit.

The CEO leads the Corporate HSEQ Committee, with participation from all senior leadership. Operation Directors and area managers lead the HSEQ committees in each unit, promoting integration of information, decision-making, sharing of lessons learned, and dissemination of internal and external best practices.

In addition to these forums, each unit has a Critical Risks Committee composed of operational levels that discuss specific risks with potential for causing fatal accidents, establishing prevention measures, and monitoring these critical controls.

In all our operations, we have implemented a comprehensive occupational health control program, supported by clinics and specialized healthcare professionals.



Train to prevent

We provide training focused on health and safety, according to the mapping of occupational risks in work environments. They occur in accordance with the legal standards of each country, as well as inspections, risk assessments, SIGA procedures, and safety management. When serious accidents or incidents with high potential severity occur, all leadership is notified, and contingency actions are taken, including emergency response according to the Unit Emergency Response Plan, followed by conducting accident analysis afterward.



Rules that **save lives**

Safety was one of the focus areas of the Culture 360 Program, with several actions implemented throughout the year. One of them was the revision of the Golden Rules, now renamed as Life-Saving Rules. This change redefines the concept comprehensively, as rules that, when followed, save lives. The new name has improved engagement among our audience (employees and business partners) in adhering to these rules that prevent accidents, whether they are simple, serious, or fatal. The assumptions that guided the revision of this program were:

- All workplace accidents are preventable;
- Committed leadership;
- To prevent fatalities in known critical risks;
- Respect and commitment to health and safety;
- Safety standards and rules must be consistently applied to ensure safe operations across all business units (operational discipline);
- Establish discipline and consequences management for serious violations related to critical controls.

The review process was participatory, led by representatives from all units, with final approval from the Corporate Health, Safety, and Environment (HSE) Committee, which validated the **eight Life-Saving Rules**:



1. Never act under the influence of alcohol and drugs

Never work under the influence of alcohol, drugs or substances that impair your fitness for work.



2. Follow hazardous energy control

Identify all energy sources, work under zero energy state conditions for equipment, machinery, and circuits. Ensure that energy has been released/contained before starting work (lockout, tagging, testing). For activities that must be performed with energized sources, specific risk analysis and control measures should be implemented.



3. Machinery and equipment safety

Machines and equipment must be in full working order and integrity. For interventions, use the PPE specified in the risk analysis. It is forbidden to perform activities with machines and equipment exposed to the risk caused by moving parts.



4. Cargo lifting safety

Ensure that engagement and lifting devices are in good condition, perform locking/isolation of the load drop zone, never position yourself under loads, and do not perform activities without authorization or training.



5. Mobile Equipment and Transport Vehicle Safety

Only operate/drive equipment and vehicles with authorization, license, and training. All equipment/vehicles must be locked when not in operation. All occupants of equipment/vehicles must wear seat belts.



6. Safety in confined spaces

When entering a confined space, always have valid training, authorization, entry permit, appropriate PPE, and atmospheric monitoring.



7. Work at height safety

When performing work at height (1.80 m or higher), always ensure you are trained, authorized, have a work permit, wear appropriate personal protective equipment (PPE), and use a fall protection system suitable for the activity.



8. Geotechnical Risk - open pits, underground mines, and stockpiles

Never cross into an area closed off by the geotechnical department. Only enter restricted areas with formal authorization from the responsible department and/or supervision. In the case of excavations, do not enter the opening unless authorized and if there is no containment and support in place.

Workers covered by the health and safety management system GRI 403-8

	2022		2023	
	Employees	Workers ¹	Employees	Workers ¹
Total number of individuals	1,149	2,957	1,258	3,175
Number of individuals who are covered by this system	407	1,146	1,258	3,175
Percentage of individuals who are covered by this system	35.42	38.76	100	100

¹ Data monitored from 2022.

Occupational accidents¹ GRI 403-9

	2022		2023	
	Employees	Workers ¹	Employees	Workers ¹
Number of worked hours	2,888,791	6,798,796	3,286,458	7,324,724
Number of deaths resulting from work accidents	0	0	0	0
Occupational accident death rate	0	0	0	0
Number of workplace accidents with serious consequences (excluding fatalities)	0	2	0	0
Index of accidents at work with serious consequences (except deaths)	0	0,29	0	0
Number of mandatory reporting accidents at work (includes deaths)	12	28	5	9
Mandatory reporting accident rate at work (includes deaths)	4.15	4,12	1.49	1.19

¹ The base number of hours worked is 1,000,000.



Community and environment

- ▶ CLIMATE AGENDA
- ▶ NATURAL RESOURCES AND BIODIVERSITY



Relationship with **communities**

GRI 203-1, 413-1, 3-3: MATERIAL TOPIC (SOCIAL INVESTMENT IN COMMUNITIES)

We seek to positively impact communities and the environment. To achieve this, we invest in social initiatives, the personal and professional development of young people, education, job creation, and engage our team in initiatives related to material topics for the company.



Dialogue with our stakeholders
drives development in
the areas where we operate,
a fundamental practice for
the Company

As important as the projects and integrating employees for these initiatives to happen, partnerships enable us to build new plans, a vision for the future, and a positive legacy in the places where we operate and with the people we engage with. Our guidelines are focused on three points:



1. Relationship with stakeholders, dialogue and grievance mechanisms

We have professionals responsible for engaging in dialogue with stakeholders in each operation. We maintain several communication channels (phones, emails, and letters), and all messages received are evaluated and answered. In 2023, we received 47 interactions, out of which 38 were resolved. The remaining were not addressed because they were of a personal or political nature, outside the scope of the company's actions. **MM7**

As part of Aura's transparency policy, the Open Doors Program welcomes residents from communities, students, journalists, and government officials to visit the company's projects. They receive transparent information about the technical and socio-environmental challenges faced daily, as well as the measures taken to mitigate them. It's a program that brings the company closer to the communities, and in 2023 it facilitated one hundred visits.



2. Local economic development

We stimulate local economic development through seed capital, a financing model aimed at early-stage or startup business projects, by providing training to the population and small businesses.

In Almas, Tocantins, efforts were made to qualify local workforce by identifying development gaps and creating a training curriculum that covers everything from safety procedures to behavioral issues.

In Minosa (San Andrés), Honduras, 90% of the employees are from the local community. In the region, one of the main issues was the lack of job opportunities, and to address this, projects were developed to facilitate access to employment, always through direct engagement with the community. In 2023, the unit invested approximately US\$1 million in local services and infrastructure projects.



3. Social and Human Investment

We forge partnerships with the public sector and private enterprises to drive the development of the municipalities where we operate. In this way, we promote the creation of basic services in health, infrastructure (including adequate housing), and education.

We follow the necessary laws and rituals proposed by the responsible authorities for Quilombola communities or indigenous peoples, with whom we engage in Brazil, Mexico, and Honduras. Respect for human rights is guided by our policy on the subject, as it is a fundamental principle that guides our decision-making and strategic partnerships with public institutions and business partners.

Local initiatives

Brazil

The Almas unit has adopted engagement initiatives, impact assessments, and community development programs. A hundred individuals were professionally trained through five courses (related to beverage preparation and food service) in partnership with the National Service for Industrial Apprenticeship (SENAI). We also contributed to the construction of access bridges for the Quilombola communities São Joaquim (TO) and Baião (PA), as well as the renovation of the health clinic in the city of Almas. In the same municipality, we supported the first gastronomy fair (which generated over R\$ 200,000 during the three-day event and benefited more than 30 vendors) and an agribusiness fair, which attracted 15,000 visitors over five days.

In Apoena, a highlight is the Open Doors program: every two months, the operation is open for visits and conversations with the local population. In 2023, the unit hosted federal education institutions and the Association of Parents and Friends of the Exceptional (APAE). Throughout the year, an environmental education program was conducted in the municipal school network, including teacher training in municipal schools on making toys from recyclable items. In the second phase of the program, schools were equipped with recyclable collection bins.



Our **support for local development** is reflected in various projects, including actions focused on professional training, infrastructure, and community relations





Other highlights during the year in Apoena:

- Training program in selective collection and recycling for teachers;
- Installation of collectors in schools;
- Donation of old office furniture to local institutions such as the Military Police, Fire Department, neighborhood associations, and religious institutions;
- Recicla Environmental Education Program in partnership with the municipal school network of Pontes e Lacerda. In the first stage, we had a workshop for making recyclable toys, with the participation of 14 teachers. In the second stage, there were lectures for children and the distribution of waste bins to nine beneficiary schools;
- Aura do Bem Volunteer Project, with an action to revitalize the garden at Lar dos Idosos (Elderly Home);
- Tree Day: open doors for students from the Association of Parents and Friends of Exceptional Children (APAE) to have the opportunity to visit the operation and the seedling nursery, and also to plant 350 endangered species;

- Young Apprentice Program: 24 young individuals worked at the Pontes e Lacerda unit;
- Highlight Award Conexão Salto Alto 2023 for being the company that hires the most women in the region. At our unit in Apoena, 25% of the workforce is composed of women. The average for the mining sector in Brazil is 17%;
- Donation of funds for the purchase of uniforms and meals for 60 students participating in the PM Júnior Program in the municipality of Pontes e Lacerda;
- Donation of 200 fruit plant seedlings to Vale do Sol School;
- ACEPL (Associação Comercial e Empresarial de Pontes e Lacerda) Award for Social Responsibility and Diversity & Inclusion.

Partnership program with the Sistema S, offering local courses and training in Almas:

- Open Doors Program for the community;
- Young Apprentice Program;
- Qualification and Training of local labor;
- Job creation and income generation at the gastronomic fair in Tocantins;
- Support for local and indigenous communities;
- Participation in the Agrosudeste and Agrotins fairs, showcasing mining initiatives that contribute significantly to the local economy;
- Volunteer Program.

Honduras

San Andrés mine is located in a region where natural wealth contrasts with the economic and social difficulties faced by the population. In this scenario, San Andrés Foundation, established in 2022 as a social arm of the Minosa unit, is an important cornerstone for local development and the building of a prosperous future. Through strategic alliances, the foundation operates in six focus areas with their respective programs:



Health

Program: Family health

Projects: five medical brigades and strengthening of community care centers.

Highlights

- Dental services
- Ophthalmic care
- Gynecological consultations
- Cytology exams
- Pediatric care
- Otorhinolaryngology consultations
- General consultations
- Medication kits



Education

Program: Educating generations, transforming communities

Projects: Donations of school materials, scholarships, technical training for young people, small entrepreneurs, great leaders – school entrepreneurship.



Water and sanitation

Program: Clean water, healthy communities

Projects: construction of water supply and sanitation systems in homes.



Economic and social empowerment

Program: Thriving communities

Projects: installation of bakery and cake shop, diversified production of vegetables, female economic empowerment through coffee cultivation.

Workshops developed

- Entrepreneurial mindset
- Strategic planning and organizational theory
- Business model design and management
- Market and sales
- Cost budgeting and accounting concepts
- Business formalization
- Commercial badge design
- Sweet pie production workshop
- Butter biscuit workshop
- Mug cake workshop
- Jams and dulce de leche
- Pickles



Environment

Program: Green communities

Projects: installation of recycling units in schools.



Infrastructure

Program: Building communities

Projects: Schools, home improvements and community infrastructure.



Our social engagement through **Fundación San Andrés** enables us to collaborate actively and contribute to promoting sustainability and generating positive social impacts in local communities. In addition, strategic alliances enable the implementation of programs and projects that drive equitable development in rural areas and expand opportunities.



In Honduras, we promote actions focused on the pillars of **health, education, water and sanitation, development, environment, and infrastructure**

In 2023

60 social initiatives
30 thousand people impacted

Up to 2030

Develop **240** social initiatives
Impacting **180,000 people** through social investment programs

Social recognition

In Honduras, Aura achieved the Socially Responsible Company (ESR) Seal from the Honduran Foundation for Corporate Social Responsibility, awarded to companies that achieve a minimum score of 80% in the analysis of seven topics: governance, human rights, labor practices, fair operational practices, environment, consumer-related issues, and active community participation. Aura reached 94% in its first year of evaluation.

The recognition shows our efforts to incorporate responsible and sustainable practices into operations, always with a careful and attentive focus on communities.

Mexico

Aranzazu unit also holds the ESR seal in recognition of its activities. In this case, the seal is issued by Centro Mexicano para la Filantropía (CEMEFI). During 2023, the engagement activities and community development programs were focused on: establishing a sports center serving over 200 children; providing food to the elderly through home repair programs; and involving community children as environmental ambassadors in tree-planting initiatives. There is ongoing work to develop local suppliers, train workforce in trades involving women in mining, as well as a volunteer program.

- Training of 300 children in sports;
- Training of children in environmental education;
- Support to Fundación Betesda, which provides services to people with disabilities in the community.





Through **SIGA**, we maintain our alignment with **high environmental standards** in our operations. As part of the Aura 360 Culture, environmental preservation is a priority within the Company

Environmental management

At Aura, value generation is perceived as a comprehensive concept that extends beyond economic aspects to also encompass the environmental agenda. Our commitment to environmental preservation and mitigating our impacts is integrated into our framework and is a fundamental part of the Aura 360 Culture, which is reflected in our actions and relationships within the value chain.

Respect and care for the environment are organizational values and part of our daily routine. We have protocols, processes, and guidelines aligned with the current legislation in the countries where we operate. These mechanisms and tools are part of Aura Integrated Management System (SIGA). In all our activities, including exploration, construction, and operation, SIGA has established tools for monitoring and managing environmental issues such as chemical management, water and effluent management, waste management, and rehabilitation of degraded areas.

Among the factors contributing to the advancement of the Company's environmental agenda, the HSE Committee stands out as a

way to engage our leadership, which monitors the progress of our key indicators monthly, such as fuel, water, and energy consumption and waste generation. With the support of this data, decision-making is assertive in guiding our operations and ensuring the achievement of set goals and objectives.

The focus on environmental sustainability, including efficient resource use, waste reduction, and natural resource protection, among other issues, is the starting point in all our projects. Thanks to the integration between our departments and the operational management and monitoring processes established in SIGA, we are prepared not only to meet complex licensing criteria but also to propose solutions to overcome challenges that arise in the locations where we operate.

Examples of these practices include water recirculation in our units through closed-loop systems and nearly complete water reuse; the reuse of treated wood for donations or within our operations; and comprehensive waste management with segregation, classification, and proper disposal, supported by local partnerships.

Climate agenda

GRI 3-3

Our journey on the climate agenda has achieved significant milestones in recent years. We know that we are still at the beginning of this journey, but with significant progress. The topic of climate change identified in our materiality matrix in 2022 has gained even more traction within the Company. Since then, with the support of digital tools, we have been advancing in the management and measurement of data related to the Company's greenhouse gas (GHG) emissions.

The tool enables the integration of greenhouse gas (GHG) inventories from our operations in three different countries into a single platform. Thus, we can track the data and monitor our progress, calibrating our climate change management in an assertive and transparent manner.

We are aware of our challenges regarding the topic and have evolved since the first inventory conducted in 2020. Currently, we are in the process of reviewing and enhancing the data collection system to take the next steps in our climate strategy.

We set a goal to reduce our total absolute GHG emissions by 5% in 2023 compared to our 2020 baseline, our first inventory, but we did not achieve it. We have hired a specialized consultancy to support us in reviewing our climate strategy, a process that enhances our management maturity and maintains transparency with our stakeholders.

We focused on energy efficiency actions, both in fossil fuel-powered transportation and stationary equipment, as well as in those powered by electricity. Implemented solutions such as a dispatch system to improve the efficiency of self-propelled equipment movement in material transport, continuous training for operators, and automation with the installation of timers on electrical equipment to reduce consumption, were some of the initiatives and investments aimed at reducing emissions related to fossil fuel consumption and energy use.



Our approach to emissions from operational units **is integrated**. In a single platform, we **monitor GHG inventories** across the three countries where we operate



Energy consumption by source (GJ) GRI 302-1

	2023
Electricity	489.84

Total energy consumption within the organization¹ (GJ) GRI 302-1

	2023
Non-renewable fuels	743,474.30
Electricity, heating, cooling and steam	489.84
Total	743,964.50

¹ First reporting cycle. Aura does not sell surplus electricity, heating, cooling, or self-generated steam.

Total direct greenhouse gas emissions - Scope 1¹ GRI 305-1

	2021	2022	2023 ²
Total scope 1 emissions, in tCO ₂ e ²	46,940.21	30,328.57	-
Total biogenic emissions of Scope 1, in tons	-	1,050.92	-

¹ Considering CO₂, CH₄ and N₂O gases, with 2020 established as the base year for the first inventory calculation. The methodology adopted follows the GHG Protocol, complemented by guidelines from Ley General de Cambio Climático (Mexico), SIN - Brazil and IPCC guidelines. The consolidation of emissions is done under the operational control approach, reflecting adherence to internationally recognized standards and specific Mexican legislation regarding emission factors and global warming potentials.

² The data for 2023 related to direct and indirect emissions (indicators 305-1 and 305-2) were not available at the time of closing this report, as the company's Greenhouse Gas Inventory is typically released in the second half of the year.

Total indirect greenhouse gas emissions from energy purchases - Scope 2¹ GRI 305-2

	2021	2022	2023 ²
	25,939.87	40,959.65	-

¹ Aura adopts the operational control method to calculate Scope 2 emissions, focusing exclusively on Carbon Dioxide (CO₂). 2020 is the base year for the initial calculation of the selected emissions inventory, chosen because it marks the first year of inventory implementation. The revision of the base year was necessary due to changes in suppliers and resulting differences in data coverage. To determine emission factors and global warming potentials (GWP), Aura Minerals relies on the National Integrated System and guidance from the Secretaría de Medio Ambiente y Recursos Naturales of Mexico, ensuring accuracy and consistency in managing and reporting its emissions.

² The data for 2023 related to direct and indirect emissions (indicators 305-1 and 305-2) were not available at the time of closing this report, as the company's Greenhouse Gas Inventory is typically released in the second half of the year.

Other indirect GHG emissions - Scope 3¹ GRI 305-3

	2021	2022	2023 ²
Total scope 3 emissions, in tCO ₂ e	106,621.43	92,848.76	-
Total biogenic emissions of scope 3, in tons	-	9.22	-

¹ Aura Minerals calculated Scope 3 emissions considering gases such as CO₂ and CH₄ across categories including purchased goods and services, fuel and energy-related activities, upstream transportation, operational waste, business travel, employee commuting, and leased assets. The base year of 2020 marks the beginning of the emissions inventory. Guidelines from the SIN and the Secretaría de Medio Ambiente y Recursos Naturales of Mexico, using the GHG Protocol methodology and the Ley de Gases Invernaderos, were used to ensure accuracy and adequacy in emissions calculations.

² Data for 2023 regarding other indirect GHG emissions were not available at the time of closing this report, as the company's Greenhouse Gas Inventory is typically released in the second half of the year.

Natural resources and biodiversity

Water management

GRI 3-3, 303-1, 303-2, 303-3, 303-4, 303-5

Aware of the impacts of our activities, we conduct environmental assessments and adhere to specific legislation in our water management practices. Our water intake includes surface and groundwater sources, and our operations are located in the following watersheds: Acuífero el Guadalupe Garzarón (Mexico); Lempa Watershed (Honduras); Alto Guaporé Watershed (MT, Brazil); and Manoel Alves Watershed (TO, Brazil). We have not had significant impacts related to water storage at our facilities. We avoid disposal in water-stressed areas and prioritize reuse initiatives in operations, achieving an average water reuse rate of 90% for utilized water. In 2023, we achieved a 65% water recirculation rate from the dam to the ore beneficiation process across all Aura operations.

We constantly monitor the quality and discharge of effluents, complying with local legislation and international best practice standards. Aura's reuse of effluents in the Seridó region of Rio Grande do Norte and the water recirculation model at the Almas operation in Tocantins are examples of the company's actions to preserve water sources. It is in this region of Rio Grande do Norte where the Borborema project is located, in the municipality of Currais Novos, setting a standard for sustainable management in the sector. The company partners with the city in treating sewage so that the treated effluent can be used as water in the ore beneficiation process. This initiative will stop using new water in the process.



Total water discharge in all areas¹ (ML) GRI 303-4

	2022	2023 ²
Surface water	885.3	548,809.5
Underground water	144.4	34,769.7
Total	1,029.7	583,579.3

¹ Source: freshwater.

² In 2023, 0.99 ML was discarded from another type of source.

Total water collection in all areas¹ (ML) GRI 303-3

	2022	2023
Surface water	885.3	313.4
Underground water	1,003.7	1,058.1
Produced water	0	2,864.2
Third parties water	0	3
Total	1,889	4,238.7

¹ Source: freshwater.

Total water consumption (ML)¹ GRI 303-5

Table of Contents	2022		2023	
	All areas	Areas of water stress	All areas	Areas of water stress
Total water collection (m ³)	1,889	1,003.7	325,762.2	1,058.1
Total water disposal	144.4	0	34,914.5	0
Water consumption	1,744.6	1,003.7	290,847.7	0

¹ In 2023, surface water data were included.



Biodiversity

We work to incorporate scientific and traditional knowledge in developing adaptation strategies and proposals focused on ecosystem management and environmental assessment. In our operations, we prioritize the protection of local fauna and flora with initiatives focused on monitoring and restoration.

In Rio Grande do Norte, the company was recognized by the State Secretariat for Environment and Water Resources (SEMARH-RN) as a success story in forest restoration and combating desertification in the region. To date, Aura has planted over 13,000 seedlings.

Geotechnical structures

GRI 3-3

Policies, guidelines, mechanisms, and data within SIGA are among the measures to prevent or mitigate potential negative impacts (such as air and noise pollution, ground vibrations, biodiversity loss, for example) generated by geotechnical structures. There is online monitoring and training on the subject within the Company, aimed at disseminating protocols and knowledge.

The tailings dams are located at Aranzazu, Apoena, and Almas, and the leaching areas are at the San Andrés unit. These constructions (planned and built by engineering companies following global best practices) were constructed using the upstream raising method, adhere to safety and risk management standards, have satisfactory stability, and comply with current legislation.

Data related to the level controls of these structures, field inspections, among others, are collected monthly and analyzed by specialized and independent consultancies, which issue reports on safety conditions and any recommendations.



The management of geotechnical structures, a material topic for the Company, involves **training, instrumentation, control parameters, and technical reporting**

Waste management

GRI 306-1, 306-2, 306-4, 306-5

The company has defined processes for separation, storage, treatment, and disposal, with trained employees and partners. Aura monitors industry trends and best practices to identify opportunities and overcome challenges related to waste management.

Tailings and waste rock generated in our operations are managed and stored in line with best practices for geotechnical structure management. In 2023, the volume of these materials reached 22,000 m³, compared to 12,543 m³ in 2022, an increase due to all units being in operation. **MM3**

The disposal of materials and waste (hazardous and non-hazardous) is conducted according to control guidelines and in compliance with local regulations. In Apoena (Mato Grosso) and Minosa (San Andrés) operations, we

are signatories to the International Cyanide Management Code. The best practices certification program, including contaminated waste management, is voluntary and aims to contribute to improving cyanide management.

Each unit manages waste according to the complexity and the need for specialized strategies. However, through the Solid Waste Management Program implemented in 2022, the Company recorded a 3% reduction in generation compared to the previous cycle. **MM11**



Hazardous waste generated¹ (t) GRI 306-3

Types of hazardous wastes	2022	2023
Class I	569	608
Total	569	608

¹ Waste with the exception of effluents. Data monitored from 2022.

Non-hazardous waste generated¹ (t) GRI 306-3

Types of non-hazardous wastes	2022	2023
Class IIA	304	1,042
Class IIB	709	584
Total	1,013	1,626

¹ Waste with the exception of effluents. Data monitored from 2022.

Total waste generated by composition¹ (t) GRI 306-3

Types of hazardous and non-hazardous wastes	2022	2023
Hazardous waste	569	608
Non-hazardous waste	1,013	1,626
Total	1,582	2,234

¹ Data monitored as of 2022.

Hazardous waste destined for final disposal¹ (t) GRI 306-5

Types of hazardous wastes	2022	2023
Class I	569	608
Total	569	608

¹ Waste with the exception of effluents. Data monitored from 2022.

Hazardous waste destined for final disposal¹ (t) GRI 306-5

Types of non-hazardous wastes	2022	2023
Class IIA	304	1,042
Class IIB	709	584
Total	1,013	1,626

¹ Waste with the exception of effluents. Data monitored from 2022.

Total waste for disposal, by composition, in metric tons¹ GRI 306-5

Types of wastes	2022	2023
Class I	569	608
Class IIA	304	1,042
Class IIB	709	584
Total	1,582	2,234

¹ Waste with the exception of effluents. Data monitored from 2022.



GRI Content Summary

GRI Content Summary

Declaration of use	Aura Minerals reported the information mentioned in this GRI content summary for the reporting period: January 1 to December 31, 2023 based on the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD/ OTHER SOURCE	CONTENT	LOCATION	Sustainable Development Goals
General content			
	2-1 Organization details	XX	
	2-2 Entities included in the organization's sustainability reporting	Aura Minerals holds a majority stake in its subsidiaries Aranzazu Holding S.A. de CV, Mineração Apoena S.A., Aura Almas Mineração S.A., and Minerales de Occidente S.A. de CV, including all of them in its financial and sustainability reporting. The reporting has been adjusted to reflect minority interests and presents differentiated approaches in addressing material topics and chapters throughout the document.	
	2-3 Reporting period, frequency and contact point	The reported period covers 01/01/2023 to 12/31/2023. The financial report is released quarterly by the Investor Relations team, available on our IR webpage , while the sustainability report maintains its annual frequency. For more information about the report or aspects of the organization's sustainability strategy and management, interested parties can contact us via email at info@auraminerals.com .	
GRI 2: General Disclosures 2021	2-4 Restatements of information	There was no restructuring of information compared to the previous cycle.	
	2-6 Activities, value chain and other business relationships	XX	
	2-7 Employees	XX	8, 10
	2-8 Workers who are not employees	XX	8
	2-9 Governance structure and composition	XX	5, 16
	2-10 Nomination and selection for the highest governance body	XX	5, 16
	2-11 Chair of the highest governance body	XX	16

GRI STANDARD/ OTHER SOURCE	CONTENT	LOCATION	Sustainable Development Goals
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	XX	16
	2-13 Delegation of responsibility for managing impacts	XX	
	2-14 Role of the highest governance body in sustainability reporting	XX	
	2-15 Conflicts of interest	XX	16
	2-16 Communication of critical concerns	XX	
	2-17 Collective knowledge of highest governance body	XX	
	2-18 Evaluation of the performance of highest governance body	XX	
	2-19 Remuneration policies	XX	
	2-20 Process to determine remuneration	XX	
	2-21 Annual total compensation ratio	Information not reported for confidentiality reasons.	
	2-22 Statement on sustainable development strategy	XX	
	2-23 Policy commitments	XX	16
	2-24 Embedding policy commitments	XX	
	2-25 Processes to remediate negative impacts	XX	
	2-26 Mechanisms for counseling and raising concerns	XX	16
	2-27 Compliance with laws and regulations	In Mexico, the company faced significant non-compliance issues with laws and regulations, resulting in a fine of R\$ 71 thousand and non-monetary sanctions.	
	2-28 Membership in associations	XX	
2-29 Approach to stakeholder engagement	XX		
2-30 Collective bargaining agreements	In 2023, 99.52% of employees were covered by collective bargaining agreements.	8	

GRI STANDARD/ OTHER SOURCE	CONTENT	LOCATION	Sustainable Development Goals
Material topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	XX	
	3-2 List of material topics	XX	
Ethics in Business			
GRI 3: Material Topics 2021	3-3 Management of material topics	XX	
GRI 205: Fighting Corruption 2016	205-1 Operations assessed for risks related to corruption	XX	16
GRI 206: Anti-competitive behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust and monopoly practices	Aura Minerals does not have any pending or concluded legal actions during the reporting period related to unfair competition, antitrust practices, or monopoly.	16
GRI 207: Taxes 2019	207-1 Approach to tax	XX	1, 10, 17
	207-2 Tax governance, control, and risk management	XX	1, 10, 17
Climate Change			
GRI 3: Material Topics 2021	3-3 Management of material topics	XX	
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Aura has not mapped the risks and opportunities arising from climate change because the strategy for this issue is under review.	8
GRI 302: Energy 2016	302-1 Energy consumption within the organization	XX	7, 8, 12, 13
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	XX	3, 12, 13, 14, 15
	305-2 Energy indirect (Scope 2) GHG emissions	XX	3, 12, 13, 14, 15
	305-3 Other indirect (Scope 3) (GHG) emissions	XX	3, 12, 13, 14, 15

GRI STANDARD/ OTHER SOURCE	CONTENT	LOCATION	Sustainable Development Goals
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	XX	3, 6, 11, 12
	306-2 Management of significant waste-related impacts	XX	3, 6, 8, 11, 12
	306-3 Waste generated	XX	3, 6, 11, 12
	306-4 Waste diverted from disposal	XX	3, 11, 12
	306-5 Waste directed to disposal	XX	3, 6, 11, 12, 15
Mining sector supplement - Materials administration	MM11 Programs and progress related to materials administration		
Stakeholder Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	XX	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	XX	8
GRI 207: Tax 2019	207-3 Stakeholder engagement and management of concerns related to tax	XX	1, 10, 17
GRI 308: Suppliers environmental evaluation 2016	308-1 New suppliers that were screened using environmental criteria	The rules vary depending on the location of the units. The contrast highlights the importance of adopting independent actions to compensate for the lack of environmental regulations.	
	308-2 Negative environmental impacts in the supply chain and actions taken	The company does not conduct assessments to identify environmental impacts caused by suppliers.	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Aura Minerals did not have operations that presented risks of occurrences of child labor or young workers exposed to hazardous work.	5, 8, 16
GRI 409: Forced or compulsory labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Aura Minerals preserves and promotes an ethical, respectful, and safe work environment aligned with the highest standards of human rights and responsible labor practices.	5, 8

GRI STANDARD/ OTHER SOURCE	CONTENT	LOCATION	Sustainable Development Goals
Mining sector supplement - Indigenous rights	MM5 Total number of operations located in territories of indigenous peoples or adjacent to them, and the number and percentage of operations or units where there are formal agreements with communities of indigenous peoples	Aura Minerals does not have operations in territories of indigenous peoples nor formal agreements with these communities, resulting in 0% of operations or sites involved.	
Mining sector supplement - Local communities	MM6 Number and description of significant conflicts concerning land use and customary rights of local communities and indigenous peoples	We have not identified records of conflicts related to local communities and indigenous peoples in our operations in Mexico and Honduras.	
	MM7 The extent to which mechanisms for forwarding demands and grievances have been used to resolve conflicts relating to land use, customary rights of local communities		
GRI 414: Supplier social assessment 2016	414-1 New suppliers that were screened using social criteria	XX	5, 8, 16
	414-2 Negative social impacts in the supply chain and measures taken	XX	5, 8, 16
Development and retaining talent			
GRI 3: Material Topics 2021	3-3 Management of material topics	XX	
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	XX	8, 12
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	XX	4, 5, 8, 10
	401-2 Benefits offered to full-time employees that are not provided to temporary or part-time employees	XX	3, 5, 8
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	XX	8
	404-3 Percentage of employees receiving regular performance and career development reviews	XX	5, 8, 10

GRI STANDARD/ OTHER SOURCE	CONTENT	LOCATION	Sustainable Development Goals
GRI 405: Diversity and equal opportunities 2016	405-1 Diversity of governance bodies and employees	XX	5, 8
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	There were no recorded cases of discrimination in Aura in the last year.	5, 8
Mining sector supplement - Labor relations	MM4 Number of strikes and lockouts lasting more than a week, broken down by country	In Almas, there were no occurrences of either of the two movements. In Aranzazu, there were no strikes, although a nearby mine operated by the Newmont group faced a three-month stoppage. In Minosa, there were 64 lockouts and no strikes.	
Social Investment in Communities			
GRI 3: Material Topics 2021	3-3 Management of material topics	XX	
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	No member, whether direct employees or contracted company personnel, received formal training in human rights policies or procedures. The process will be implemented in 2024 to also meet the requirements of the RGMPs.	16
	413-1 Operations with local community engagement, impact assessment and development programs	XX	
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	The Company identifies negative impacts on operations in Almas (TO) affecting both rural and urban areas. In Minosa, there are potential risks of pollution, changes in land use, biodiversity loss, and social conflicts. In Aranzazu, the impacts are also related to noise and environmental pollution.	1, 2
Worker Health and Safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	XX	

GRI STANDARD/ OTHER SOURCE	CONTENT	LOCATION	Sustainable Development Goals
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	XX	8
	403-2 Hazard identification, risk assessment and incident investigation	XX	8
	403-3 Occupational health services	XX	8
	403-4 Worker participation, consultation and communication to workers concerning occupational health and safety	XX	8, 16
	403-5 Training of workers in occupational health and safety	XX	9
	403-6 Promotion of worker health	XX	3
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	XX	8
	403-8 Workers covered by an occupational health and safety management system	XX	8
	403-9 Work-related injuries	XX	3, 8, 16
	403-10 Work-related ill health	XX	3, 8, 16
Water Management			
GRI 3: Material Topics 2021	3-3 Management of material topics	XX	
	303-1 Interaction with water as a shared resource	XX	6, 12
GRI 303: Water and Effluents 2018	303-2 Management of water discharge related impacts	XX	6
	303-3 Water capture	XX	6
	303-4 Water disposal	XX	6
	303-5 Water consumption	XX	6

GRI STANDARD/ OTHER SOURCE	CONTENT	LOCATION	Sustainable Development Goals
Management of Geotechnical Structures			
GRI 3: Material Topics 2021	3-3 Management of material topics	XX	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	XX	5, 9, 11
Mining sector supplement - Effluents and waste	MM3 Total quantities of waste, tailings and sludge and their associated risks		
Mining sector supplement - Artisanal and small-scale mining	MM8: Number (and percentage) of company operating sites where artisanal and small-scale mining (ASM) takes place on, or adjacent to, the site; the associated risks and the actions taken to manage and mitigate these risks	Artisanal and Small-Scale Mining (ASM) does not occur within Aura's facilities. However, in exploration areas where Aura does not have full control, the detection of ASM activities results in immediate communication to relevant authorities so that appropriate measures can be taken.	
Mining sector supplement - Closure planning	MM10 Number and percentage of operations with plans for the closure of activities	In both 2022 and 2023, 100% of its operations, totaling five in 2025 and four in 2023, had closure plans established. Additionally, the financial provision allocated for the closure of operations was recorded at US\$ 58,741,260.23 in 2022, which decreased to US\$ 46,953,980.95 in 2023. These values are properly explained in the company's financial statements.	



Credits

Coordination

Corporate ESG Coordination

Aura Minerals

Project Management, GRI Consulting, Content and Design

grupo report

www.gruporeport.com.br

Images

Aura Minerals Stock Photos

Review

Alícia Toffani

Translation

MS Tradução Juramentada e Técnica