

SASB Index

Peñoles Industries’ 2025 Disclosure, in accordance with the SASB Standard on Metals and Mining (Version 2023-12).

SASB Topic	Code	Indicator Description	Disclosure 2025	Reference	Observations or clarifications	External assurance
Green-house Gas Emissions	EM-MM-110a.1	Gross global Scope 1 emissions	1,177,895.17 tCO ₂ e	Climate change performance and metrics	-	Yes
		Percentage covered under emissions-limiting regulations	1.94%	-	Industrias Peñoles’ operations located in the states of Zacatecas, Durango, and Mexico State are subject to state environmental taxes that regulate Scope 1 emissions from stationary sources. These regulated emissions represent 1.94% of Industrias Peñoles’ total Scope 1 emissions. In Mexico, the Emissions Trading System (ETS) is currently in its pilot phase (a trial period without compliance obligations). The ETS will regulate direct emissions from stationary sources for facilities that emit more than 100,000 tCO ₂ e annually. Industrias Peñoles has two operations participating in the ETS pilot phase: Química del Rey and Fundición de Met-Mex. A transition date from the pilot phase to full operation has not yet been established.	No

SASB Topic	Code	Indicator Description	Disclosure 2025	Reference	Observations or clarifications	External assurance
Energy Management	EM-MM-130a.1	(1) Total energy consumed	25,764,492 GJ	Climate change performance and metrics	-	Yes
		(2) Percentage grid electricity	5.72 %		-	
		(3) Percentage renewable	20.76%		-	
Water Management	EM-MM-140a.1	(1) Total water withdrawn	46,023.54 ML Total withdrawn	Water stewardship performance and metrics	-	Yes
			24.62% Portions of withdrawals are from non-freshwater sources		-	
		(2) Total water consumed	25,752.42 ML Total consumed		-	
			14,423.50 ML Fresh water consumed			
			11,328.92 ML Non-freshwater sources consumed (municipal wastewater and brackish water)			
		Percentage of each in regions with High or Extremely High Baseline Water Stress	96.05% Percentage of water withdrawn in regions with High or Extremely High Baseline Water Stress			
			92.94% Percentage of water consumed in regions with High or Extremely High Baseline Water Stress			
		EM-MM-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations		0	

SASB Topic	Code	Indicator Description	Disclosure 2025	Reference	Observations or clarifications	External assurance
Waste & Hazardous Materials Management	EM-MM-150a.4	Total weight of non-mineral waste generated	320,099.58t	Hazardous and special handling waste performance and metrics	Includes hazardous and special handling waste generated at Peñoles in the accounting. Does not include Fresnillo plc.	Yes
	EM-MM-150a.5	Total weight of tailings produced	19,000,845.62t	Mining-metallurgical waste management performance and metrics	-	Yes
	EM-MM-150a.6	Total weight of waste rock generated	75,961,908.19t	Hazardous and special handling waste performance and metrics	-	Yes
	EM-MM-150a.7	Total weight of hazardous waste generated	23,129.40t	Hazardous and special handling waste performance and metrics	-	-
	EM-MM-150a.8	Total weight of hazardous waste recycled	673.12t	Hazardous and special handling waste performance and metrics	Includes hazardous and special handling waste generated at Peñoles in the accounting. Does not include Fresnillo plc.	Yes
	EM-MM-150a.9	Number of significant incidents associated with hazardous materials and waste management	0	Hazardous and special handling waste performance and metrics	-	Yes
	EM-MM-150a.10	Description of waste and hazardous materials management policies and procedures for active and inactive operations	Go to reference	Mining-metallurgical waste management and Hazardous and special handling waste	-	Yes
Biodiversity Impacts	EM-MM-160a.1	Description of environmental management policies and practices for active sites	Go to reference	Environmental management, Water stewardship and Hazardous and special handling waste	-	-
	EM-MM-160a.2	Percentage of mine sites where acid rock drainage is:	(1) 22%	Mining-Metallurgical Waste Management performance and metrics	Does not include Fresnillo plc.	Yes
		(1) Predicted to occur				
		(2) Actively mitigated	(2) 100%			
		(3) Under treatment or remediation	(3) Not applicable			
Security, Human Rights & Rights of Indigenous Peoples	EM-MM-210a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	Go to reference	Indigenous peoples	-	Yes

SASB Topic	Code	Indicator Description	Disclosure 2025	Reference	Observations or clarifications	External assurance
Community Relations	EM-MM-210b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Go to reference	Communities	-	Yes
	EM-MM-210b.2	Number and duration of non-technical delays	0 delays 0 days	Communities performance and metrics	-	Yes
Labour Practices	EM-MM-310a.1	Percentage of active workforce employed under collective agreements	69.43%	Our people performance and metrics	Employees of Bal Holdings and Quirey do Brasil are not included	Yes
	EM-MM-310a.2	(1) Number and	(1) 1 strike	Our people	This interruption of operations lasted 123 days in 2024 and 180 days in 2025, involving fewer than 1,000 unionized workers	Yes
		(2) Duration of strikes and lockouts	(2) 303 days			-
Workforce Health & Safety	EM-MM-320a.1	(1) All-incidence rate	(1) 1.10 lost time injury frequency rate	Health and safety performance and metrics	The rates presented in the Health and Safety section were calculated for 1,000,000 hours worked; in this section they were re-calculated according to the SASB requirement for 200,000 hours worked.	No
			2.10 total recordable injury frequency rate			
		(2) Fatality rate	(2) 0.01 rate			
		(3) Near miss frequency rate (NMFR)	(3) 313.21 rate			
		(4) Average hours of health, safety, and emergency response training for (a) direct employees and (b) contract employees	(4) 22.4 hours		Incluye empleados sindicalizados, no sindicalizador y contratistas. Industrias Peñoles no realiza subcontratación.	
Business Ethics & Transparency	EM-MM-510a.1	Description of the management system for prevention of corruption and bribery throughout the value chain	Go to reference	Ethics and integrity	-	Yes
	EM-MM-510a.2	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	0 Kg Produced or mined metals	Ethics and integrity performance and metrics	-	Yes

SASB Topic	Code	Indicator Description	Disclosure 2025	Reference	Observations or clarifications	External assurance
Tailings Storage Facilities Management	EM-MM-540a.2	Summary of tailings management systems and governance structure used to monitor and maintain the stability of tailings storage facilities	Go to reference	Mining-metallurgical waste management	-	Yes
	EM-MM-540a.3	Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities	Go to reference	Mining-metallurgical waste management	-	Yes
Activity Metric	EM-MM-000.A	Production of (1) Metal ores and	(1) 357,957t	Environmental management	-	Yes
		(2) Finished metal products	(2) 1,376,649t		-	
	EM-MM-000.B	Total number of employees and Percentage of contractor employees	33,496 Total	Our people performance and metrics	Employees of Bal Holdings and Quirey do Brasil are not included. External verification was limited to Fresnillo plc contractors only.	Yes
			15,602 Unionized and non unionized employees			
			17,894 Contractors			
			51.1%			

Contact information

For more information about our processes, products and financial performance, as well as previous sustainability reports, please visit our website: www.penos.com.mx

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