GLOBAL REPORTING INITIATIVE INDEX

GRI DISCLOSURE	LOCATION IN REPORT OR ADDITIONAL INFORMATION
GRI 2: GENERAL DISCLOSURES 2021	
2-1 Organizational details	Our Business
2-2 Entities included in the organization's sustainability reporting	Osisko Gold Royalties Ltd and its only material wholly-owned subsidiary, Osisko Bermuda Limited as stated in <u>About this Report</u> .
2-3 Reporting period, frequency and contact point	January 1-December 31, 2022, although there is also inclusion of relevant initiatives that were implemented in 2023 as stated in About this Report.
2-4 Restatements of information	There are no restatements of information.
2-5 External assurance	This report has not been externally assured as stated in <u>About this</u> <u>Report</u> .
2-6 Activities, value chain and other business relationships	Our Business
2-7 Employees	Our Business, Human Resources
2-8 Workers who are not employees	We do not employ any contractors.
2-9 Governance structure and composition	Corporate Governance
2-10 Nomination and selection of the highest governance body	<u>Corporate Governance</u>
2-11 Chair of the highest governance body	<u>Corporate Governance</u>
2-12 Role of the highest governance body in overseeing the management of impacts	<u>Corporate Governance</u>
2-13 Delegation of responsibility for managing impacts	<u>Corporate Governance, Management Team</u>
2-14 Role of the highest governance body in sustainability reporting	Corporate Governance
2-15 Conflicts of interest	Business Ethics and Integrity
2-16 Communication of critical concerns	Business Ethics and Integrity
2-18 Evaluation of the performance of the highest governance body	Management Team, Management Information Circular (Annual Incentive Compensation, pg. 44-46)
2-19 Remuneration policies	Management Team, Management Information Circular (Compensation Policy, pg. 41-42)
2-20 Process to determine remuneration	Management Team, Management Information Circular (Compensation Discussion and Analysis, pg. 39-40)
2-22 Statement on sustainable development strategy	Message to our Stakeholders, Our Business, 2022 ESG Performance Highlights
2-23 Policy commitments	Business Ethics and Integrity, <u>Due Diligence and Investment</u> Management, <u>Human Rights</u> , as well as our website at <u>Policies </u> Osisko (osiskogr.com)

GRI DISCLOSURE	LOCATION IN REPORT OR ADDITIONAL INFORMATION
2-24 Embedding policy commitments	Business Ethics and Integrity, <u>Due Diligence and Investment</u> Management, <u>Human Rights</u>
2-25 Processes to remediate negative impacts	<u>Human Rights</u>
2-26 Mechanisms for seeking advice and raising concerns	About this Report for feedback contact information, <u>Business Ethics</u> and <u>Integrity</u> for Whistleblower hotline information, <u>Human Rights</u>
2-27 Compliance with laws and regulations	Business Ethics and Integrity
2-28 Membership associations	Our Business
2-29 Approach to stakeholder engagement	Materiality and Stakeholder Engagement
2-30 Collective bargaining agreements	Human Resources
GRI 3: MATERIAL TOPICS 2021	
3-1 Process to determine material topics	Materiality and Stakeholder Engagement
3-2 List of material topics	Materiality and Stakeholder Engagement
3-3 Management of material topic	Our Business
GRI 201: ECONOMIC PERFORMANCE 2016	
201-1 Direct economic value generated and distributed	In 2022, we provided \$40.6 million in dividends paid to shareholders, \$11.9 million in employee wages and benefits and over \$235,500 in community donations. More additional information see Community and Indigenous Relations
GRI 205: ANTI-CORRUPTION 2016	
205-1 Operations assessed for risks related to corruption	Due Diligence and Investment Management
205-2 Communication and training about anti-corruption policies and procedures	Business Ethics and Integrity
205-3 Confirmed incidents of corruption and actions taken	Business Ethics and Integrity
GRI 302: ENERGY 2016	
302-1 Energy consumption within the organization	Climate Change and Energy Use, Performance Data
303-1 Interactions with water as a shared resource	Water Use
303-3 Water withdrawal	<u>Water Use, Performance Data</u>
GRI 304: BIODIVERSITY 2016	
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Our offices are not located in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas. For additiona information see <u>Land Use and Biodiversity</u> section.
304-2 Significant impacts of activities, products and services on biodiversity	Land Use and Biodiversity

GRI DISCLOSURE	LOCATION IN REPORT OR ADDITIONAL INFORMATION
304-4 IUCN Red List Species and national conservation list species with habitats in areas affected by operations	There are no IUCN Red List Species and national conservation list species with habitats in areas affected by our Montreal office. For additional information see <u>Land Use and Biodiversity section</u> .
GRI 305: EMISSIONS 2016	
305-1 Direct (Scope 1) GHG Emissions	Climate Change and Energy Use, Performance Data
305-2 Energy indirect (Scope 2) GHG Emissions	Climate Change and Energy Use, Performance Data
305-3 Other indirect (Scope 3) GHG Emissions	Climate Change and Energy Use, Performance Data
305-4 GHG Emission Intensity	Climate Change and Energy Use, Performance Data
GRI 306: WASTE 2020	
306-1 Waste generation and significant wasterelated impacts	Tailings and Waste, Performance Data
306-3 Waste Generated	Tailings and Waste, Performance Data
306-4 Waste diverted from disposal	Tailings and Waste, Performance Data
306-5 Waste Directed to disposal	Tailings and Waste, Performance Data
GRI 401: EMPLOYMENT 2016	
401-1 New employee hires and employee turnover	Human Resources, Performance Data
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Human Resources
GRI 403: OCCUPATIONAL HEALTH AND SAFETY	⁷ 2018
403-9 Work-related injuries	Health, Safety and Wellness, Performance Data
GRI 404: TRAINING AND EDUCATION 2016	
404-1 Average hours of training per year per employee	<u>Human Resources, Performance Data</u>
404-2 Programs for upgrading employee skills and transition assistance programs	Human Resources
404-3 Percentage of employees receiving regular performance and career development reviews	Human Resources
GRI 405: DIVERSITY AND EQUAL OPPORTUNIT	Y 2016
405-1 Diversity of governance bodies and employees	Corporate Governance, Management Team, Diversity, Equity and Inclusion, Performance Data
GRI 406: NON-DISCRIMINATION 2016	
406-01 Incidents of discrimination and corrective actions taken	Human Rights, Performance Data
GRI 408: CHILD LABOR 2016	

LOCATION IN REPORT OR ADDITIONAL INFORMATION GRI DISCLOSURE 408-1 Operations and suppliers at significant risk Prior to making an investment we conduct robust due diligence and for incidents of child labor monitor our assets for the lifetime of our investment. To the extent of our knowledge, we are not aware of any assets that are at significant risk for incidents of child labour. See the <u>Due Diligence and</u> <u>Investment Management</u> and <u>Human Rights</u> sections for additional information. GRI 409: FORCED OR COMPULSORY LABOR 2016 **409-1** Operations and suppliers at significant risk Prior to making an investment we conduct robust due diligence and for incidents of forced or compulsory labor monitor our assets for the lifetime of our investment. To the extent of our knowledge, we are not aware of any assets that are at significant risk for forced or compulsory labour. See the <u>Due Diligence and</u> <u>Investment Management</u> and <u>Human Rights</u> sections for additional information. GRI 415: PUBLIC POLICY 2016 **Business Ethics and Integrity** 415-1 Political contributions GRI 418: CUSTOMER PRIVACY 2016 418-1 Substantiated complaints received Cyber Security and Data Privacy concerning breaches of customer privacy and loss of customer data