

SUSTAINABILITY ACCOUNTING STANDARDS BOARD INDEX

Osisko is reporting against the metrics listed within both the Sustainability Accounting Standards Board Metals and Mining Standard and Asset Management and Custody Activities Standard.

METALS AND MINING STANDARD

SASB TOPICS	CODE	ACCOUNTING METRIC	LOCATION IN REPORT OR ADDITIONAL INFORMATION
Greenhouse Gas Emissions	EM-MM-110a.1.	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Climate Change and Energy Use, Performance Data
	EM-MM-110a.2.	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Climate Change and Energy Use
Air Quality	EM-MM-120a.1	Air emissions of the following pollutants: (1) CO (2) NOx (excluding N ₂ O) (3) SOx (4) particulate matter (PM10) (5) mercury (Hg) (6) lead (Pb) (7) volatile organic compounds (VOCs)	We do not measure air emissions other than CO ₂ .
Energy Management	EM-MM-130a.1	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable	(1) Climate Change and Energy Use, Performance Data (2) Tracked for the Montreal office only, Climate Change and Energy Use (3) Not tracked
Water Management	EM-MM-140a.1	(1) Total fresh water withdrawn (2) Total fresh water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	(1) Water Use, Performance Data (2) Not tracked
	EM-MM-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Water Use
Waste & Hazardous Materials Management	EM-MM-150a.4	Total weight of non-mineral waste generated	Osisko does not operate any mine sites and generates typical office-related waste. See Tailings and Waste section for additional information.
	EM-MM-150a.5	Total weight of tailings produced Quantitative Metric tons (t)	Osisko does not operate any mine sites and generates typical office-related waste. See Tailings and Waste section for additional information.

SASB TOPICS	CODE	ACCOUNTING METRIC	LOCATION IN REPORT OR ADDITIONAL INFORMATION
Waste & Hazardous Materials Management	EM-MM-150a.6	Total weight of waste rock generated	Osisko does not operate any mine sites and generates typical office-related waste. See Tailings and Waste section for additional information.
	EM-MM-150a.7	Total weight of hazardous waste generated	Osisko generates typical office-related waste and thus does not produce hazardous waste. See Tailings and Waste section for additional information.
	EM-MM-150a.8	Total weight of hazardous waste recycled	Osisko generates typical office-related waste and thus does not produce hazardous waste. See Tailings and Waste section for additional information.
	EM-MM-150a.9	Number of significant incidents associated with hazardous materials and waste	Osisko has not had any significant incidents associated with hazardous materials and waste. See Tailings and Waste section for additional information.
	EM-MM-150a.10	Description of waste and hazardous materials management policies and procedures for active and inactive operations	Osisko does not operate any mine sites and does not produce waste rock, nor hazardous waste. See Tailings and Waste section for additional information.
Biodiversity Impacts	EM-MM-160a.1	Description of environmental management policies and practices for active sites	Osisko does not operate any mine sites. We conduct robust due diligence prior to making any investments and throughout the lifetime of our investments. See Due Diligence and Investment Management section for additional information.
	EM-MM-160a.2	Percentage of mine sites where acid rock drainage is: (1) predicted to occur, (2) actively mitigated, and (3) under treatment or remediation	Osisko does not operate any mine sites.
	EM-MM-160a.3	Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	Osisko has a head office in Montreal, Quebec and satellite offices in Hamilton, Bermuda and Toronto, Ontario and does not operate in or near areas with conservation status or endangered species habitat. See Land Use and Biodiversity section for more information.
Tailings Storage Facilities Management	EM-MM-540a.1	Tailings storage facility inventory table: (1) facility name, (2) location, (3) ownership status, (4) operational status, (5) construction method, (6) maximum permitted storage capacity, (7) current amount of tailings stored, (8) consequence classification, (9) date of most recent independent technical review, (10) material findings, (11) mitigation measures, (12) site-specific EPRP	Osisko does not operate any mine sites. See Tailings and Waste section for more information.
	EM-MM-540a.2	Summary of tailings management systems and governance structure used to monitor and maintain the stability of tailings storage facilities	Osisko does not operate any mine sites. We conduct robust due diligence prior to making any investments and throughout the lifetime of our investments. See Due Diligence and Investment Management and Tailings and Waste sections for more information.

SASB TOPICS	CODE	ACCOUNTING METRIC	LOCATION IN REPORT OR ADDITIONAL INFORMATION
Tailings Storage Facilities Management	EM-MM-540a.3	Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities	Osisko does not operate any mine sites. We conduct robust due diligence prior to making any investments and throughout the lifetime of our investments. See Due Diligence and Investment Management and Tailings and Waste sections for more information.
Security, Human Rights & Rights of Indigenous Peoples	EM-MM-120a.1	Percentage of (1) proved and (2) probable reserves in or near areas of conflict	Osisko does not operate any mine sites. We conduct robust due diligence prior to making any investments and throughout the lifetime of our investments. See Due Diligence and Investment Management and Human Rights sections for more information.
	EM-MM-120a.2	Percentage of (1) proved and (2) probable reserves in or near indigenous land	Osisko does not operate any mine sites. We conduct robust due diligence prior to making any investments and throughout the lifetime of our investments. See Due Diligence and Investment Management and Human Rights sections for more information.
	EM-MM-120a.3	Discussion of engagement processes and due diligence practices with respect to human rights, indigenous rights, and operation in areas of conflict	Due Diligence and Investment Management
Community Relations	EM-MM-120b.1	Discussion of process to manage risks and opportunities associated with community rights and interests	Due Diligence and Investment Management , Human Rights , Community and Indigenous Relations
	EM-MM-120b.2	Number and duration of non-technical delays	We have not experienced any non-technical delays.
Labour Relations	EM-MM-130a.1	Percentage of active workforce covered under collective bargaining agreements, broken down by U.S. and foreign employees	Human Resources, Performance Data
	EM-MM-130a.2	Number and duration of strikes and lockouts	We have not experienced any strikes or lockouts.
Workforce Health & Safety	EM-MM-320a.1	(1) MSHA all-incidence rate, (2) fatality rate, (3) near miss frequency rate (NMFR) and (4) average hours of health, safety, and emergency response training for (a) full-time employees and (b) contract employees	(1) Health, Safety and Wellness, Performance Data (2) Health, Safety and Wellness, Performance Data (3) Not tracked (4) Not tracked
Business Ethics & Transparency	EM-MM-510a.1	Description of the management system for prevention of corruption and bribery throughout the value chain	Business Ethics and Integrity
	EM-MM-510a.2	Production in countries that have the 20 lowest rankings in Transparency International's Corruption Perception Index	As of the date of this report, Osisko does not have any production from any of the 20 lowest ranked countries in the 2022 Transparency International's Corruption Perception Index.

ASSET MANAGEMENT AND CUSTODY ACTIVITIES STANDARD

SASB TOPICS	CODE	ACCOUNTING METRIC	LOCATION IN REPORT OR ADDITIONAL INFORMATION
Employee Diversity & Inclusion	FN-AC-330a.1	Percentage of gender and racial/ethnic group representation for (1) executive management, (2) non-executive management, (3) professionals, and (4) all other employees	(1) Management Team, Performance Data (2) Not tracked (3) Not tracked (4) Diversity, Equity and Inclusion, Performance Data
Transparent Information & Fair Advice for Customers	FN-AC-270a.1	1) Number and (2) percentage of covered employees with a record of investment-related investigations, consumer-initiated complaints, private civil litigations, or other regulatory proceedings	Metric is not applicable as we do not have "covered employees" under SASB's definition.
	FN-AC-270a.2	Total amount of monetary losses as a result of legal proceedings associated with marketing and communication of financial product related information to new and returning customers	Osisko's business model differs from that of a typical asset manager or broker. In a larger context, Osisko does not have any monetary losses associated with marketing and communication of our company.
	FN-AC-270a.3	Description of approach to informing customers about products and services	Osisko does not have customers in the traditional sense. We inform our shareholders on a regular basis through public disclosure (in compliance with regulations and industry best practices) and hold an annual general meeting, such that shareholders can engage directly with our Board and management to share their views on governance and other matters.
Incorporation of Environmental, Social, and Governance Factors in Investment Management & Advisory	FN-AC-410a.1	Amount of assets under management, by asset class, that employ (1) integration of environmental, social, and governance (ESG) issues, (2) sustainability themed investing, and (3) screening	As a royalty and streaming company, we do not have assets under management, as defined by SASB. As such this quantitative metric is not applicable to Osisko. That said, as part of our due diligence process when acquiring new streams or royalties, we undertake significant analysis on ESG risks and issues. More details can be found in the Due Diligence and Investment Management section of this report.
	FN-AC-410a.2	Description of approach to incorporation of environmental, social, and governance (ESG) factors in investment and/or wealth management processes and strategies	Due Diligence and Investment Management
	FN-AC-410a.3	Description of proxy voting and investee engagement policies and procedures	As of December 31, 2021, Osisko held a portfolio of publicly-listed equity positions and our approach is to always exercise our voting rights after due consideration of the relevant topics submitted to shareholders' vote and in accordance with our overall approach to managing ESG topics as discussed in this report. Our ownership stake in Osisko Development Corp., where we held an interest of 44.1% as at December 31, 2022, allows for more active engagement. Osisko Gold Royalties has the right to appoint nominees to the Board of Directors of Osisko Development; such number of nominees will decrease if, as, and when Osisko Gold Royalties decreases its ownership of Osisko Development over time.

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Business Ethics	FN-AC-510a.1	Total amount of monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behavior, market manipulation, malpractice, or other related financial industry laws or regulations	At the time of publication of the report, Osisko had no (nil) monetary losses as a result of legal proceedings associated with fraud, insider trading, anti-trust, anti-competitive behaviour, market manipulation, malpractice, or other related financial industry laws or regulations.
	FN-AC-510a.2	Description of whistleblower policies and procedures	Business Ethics and Integrity