

GRI Standards Content Index

GRI 1: Foundation 2021	
the statement of use;	JX Metals Corporation referenced the GRI Standards to report the information in this table for the relevant period (April 1, 2022 to March 31, 2023).
the title of GRI 1 used;	GRI 1: Foundation 2021

No.	Disclosure	References / Reason for Omission
GRI 2: General Disclosures 2021		
2-1	Organizational details	P17-18: Global Network
2-2	Entities included in the organization's sustainability reporting	P4: Sustainability Report 2023
2-3	Reporting period, frequency and contact point	P4: Sustainability Report 2023 Back cover
2-4	Restatements of information	N/A
2-5	External assurance	P4: Sustainability Report 2023 P114: Independent Assurance Report
2-6	Activities, value chain and other business relationships	P13-16: Long-Term Vision and Medium-Term Management Plan P17-18: Global Network P25-26: Value Creation Model P27-28: Special Feature 1 Contributing to Sustainable Societies Through Advanced Materials P33-36: Special Feature 2 Sustainable Copper Vision P43-44: The JX Metals Group for the Future Society P45-50: Strategy by Segment
2-7	Employees	P111-112: ESG Data Book (Employment and Work Styles)
2-8	Workers who are not employees	—
2-9	Governance structure and composition	P51-52: Materialities and KPIs P95-96: Corporate Governance
2-10	Nomination and selection of the highest governance body	—
2-11	Chair of the highest governance body	P95-96: Corporate Governance
2-12	Role of the highest governance body in overseeing the management of impacts	P51-52: Materialities and KPIs P54-61: Initiatives for a Decarbonized Society P99-102: Risk Management
2-13	Delegation of responsibility for managing impacts	P51-52: Materialities and KPIs P54-61: Initiatives for a Decarbonized Society P99-102: Risk Management
2-14	Role of the highest governance body in sustainability reporting	P51-52: Materialities and KPIs
2-15	Conflicts of interest	P95-96: Corporate Governance
2-16	Communication of critical concerns	P97-99: Rigorous Compliance P99-102: Risk Management
2-17	Collective knowledge of the highest governance body	P51-52: Materialities and KPIs P97-99: Rigorous Compliance
2-18	Evaluation of the performance of the highest governance body	P95-96: Corporate Governance
2-19	Remuneration policies	P95-96: Corporate Governance
2-20	Process to determine remuneration	P95-96: Corporate Governance
2-21	Annual total compensation ratio	—
2-22	Statement on sustainable development strategy	P7-12: Message From the President
2-23	Policy commitments	P1-2: JX Metals Group Code of Conduct P33-36: Special Feature 2 Sustainable Copper Vision P37-42: Special Feature 3 Human Capital Management P53-65: Contributing to Environmental Conservation P77-82: Create Attractive Workplaces P83-89: Respect Human Rights P94-104: Strengthen Governance
2-24	Embedding policy commitments	P51-52: Materialities and KPIs P83-89: Respect Human Rights P94-104: Strengthen Governance

No.	Disclosure	References / Reason for Omission
2-25	Processes to remediate negative impacts	P33-36: Special Feature 2 Sustainable Copper Vision P89: Human Rights Education and Internal Awareness Raising P97-99: Rigorous Compliance
2-26	Mechanisms for seeking advice and raising concerns	P89: Human Rights Education and Internal Awareness Raising P97-99: Rigorous Compliance
2-27	Compliance with laws and regulations	P65: Environmental Management P97-99: Rigorous Compliance P102-104: Quality Control in the Supply Chain
2-28	Membership associations	P19-20: Responding to International Norms and Initiatives
2-29	Approach to stakeholder engagement	P93: Stakeholder Engagement
2-30	Collective bargaining agreements	P111-112: ESG Data Book (Employment and Work Styles)

No.	Disclosure	References / Reason for Omission
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	P51-52: Materialities and KPIs
3-2	List of material topics	P51-52: Materialities and KPIs
3-3	Management of material topics	P51-52: Materialities and KPIs P53-65: Contributing to Environmental Conservation P66-76: Provide Advanced Materials That Support Lives and Lifestyles P77-82: Create Attractive Workplaces P83-89: Respect Human Rights P90-93: Contributing to Environmental Conservation P94-104: Strengthen Governance

Topic Standards

No.	Disclosure	References / Reason for Omission
GRI 202: Market Presence 2016		
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	—
202-2	Proportion of senior management hired from the local community	P113: ESG Data Book (Diversity)
GRI 203: Indirect Economic Impacts 2016		
203-1	Infrastructure investments and services supported	P27-32: Special Feature 1 Contributing to Sustainable Societies Through Advanced Materials P90-92: Social Contribution Activities
203-2	Significant indirect economic impacts	P27-32: Special Feature 1 Contributing to Sustainable Societies Through Advanced Materials P90-92: Social Contribution Activities
GRI 205: Anti-corruption 2016		
205-1	Operations assessed for risks related to corruption	—
205-2	Communication and training about anti-corruption policies and procedures	P97-99: Rigorous Compliance
205-3	Confirmed incidents of corruption and actions taken	P97-99: Rigorous Compliance
GRI 206: Anti-competitive Behavior 2016		
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	P97-99: Rigorous Compliance
GRI 207: Tax 2019		
207-1	Approach to tax	P97-99: Rigorous Compliance
207-2	Tax governance, control, and risk management	P97-99: Rigorous Compliance
207-3	Stakeholder engagement and management of concerns related to tax	P97-99: Rigorous Compliance
207-4	Country-by-country reporting	—
GRI 301: Materials 2016		
301-1	Materials used by weight or volume	P105: ESG Data Book (Mass Balance Table for the Group)
301-2	Recycled input materials used	P105: ESG Data Book (Mass Balance Table for the Group)
301-3	Reclaimed products and their packaging materials	—

No.	Disclosure	References / Reason for Omission
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	P105: ESG Data Book (Mass Balance Table for the Group) P106-107: ESG Data Book (Energy)
302-2	Energy consumption outside of the organization	P105: ESG Data Book (Mass Balance Table for the Group) P106-107: ESG Data Book (Energy)
302-3	Energy intensity	P105: ESG Data Book (Mass Balance Table for the Group) P106-107: ESG Data Book (Energy)
302-4	Reduction of energy consumption	P105: ESG Data Book (Mass Balance Table for the Group) P106-107: ESG Data Book (Energy)
302-5	Reductions in energy requirements of products and services	—
GRI 303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	P64: Other Initiatives for Environmental Conservation
303-2	Management of water discharge-related impacts	P64: Other Initiatives for Environmental Conservation
303-3	Water withdrawal	—
303-4	Water discharge	P105: ESG Data Book (Mass Balance Table for the Group) P107: ESG Data Book (Water Resources)
303-5	Water consumption	P105: ESG Data Book (Mass Balance Table for the Group) P107: ESG Data Book (Water Resources)
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	P62-63: Conservation of Biodiversity
304-2	Significant impacts of activities, products and services on biodiversity	P62-63: Conservation of Biodiversity
304-3	Habitats protected or restored	P62-63: Conservation of Biodiversity
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	—
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	P105: ESG Data Book (Mass Balance Table for the Group) P108: ESG Data Book (Climate Change)
305-2	Energy indirect (Scope 2) GHG emissions	P105: ESG Data Book (Mass Balance Table for the Group) P108: ESG Data Book (Climate Change)
305-3	Other indirect (Scope 3) GHG emissions	P54-61: Initiatives for a Decarbonized Society
305-4	GHG emissions intensity	P108: ESG Data Book (Climate Change)
305-5	Reduction of GHG emissions	P54-61: Initiatives for a Decarbonized Society
305-6	Emissions of ozone-depleting substances (ODS)	—
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	P105: ESG Data Book (Mass Balance Table for the Group) P108: ESG Data Book (Climate Change, Air Pollutants)
GRI 306: Waste 2020		
306-1	Waste generation and significant waste-related impacts	P33-36: Special Feature 2 Sustainable Copper Vision P61-62: Forming a Recycling-Oriented Society
306-2	Management of significant waste-related impacts	P33-36: Special Feature 2 Sustainable Copper Vision P61-62: Forming a Recycling-Oriented Society
306-3	Waste generated	P108-109: ESG Data Book (Waste Materials and By-Products)
306-4	Waste diverted from disposal	P108-109: ESG Data Book (Waste Materials and By-Products)
306-5	Waste directed to disposal	P108-109: ESG Data Book (Waste Materials and By-Products)
GRI 307: Environmental Compliance 2016		
307-1	Non-compliance with environmental laws and regulations	P65: Environmental Management
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	P65: Environmental Management
308-2	Negative environmental impacts in the supply chain and actions taken	P85-88: Respect Human Rights in Supply Chains

No.	Disclosure	References / Reason for Omission
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	P111-112: ESG Data Book (Employment and Work Styles)
401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	—
401-3	Parental leave	P113: ESG Data Book (Diversity)
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	P78-80: Ensure Safety and Promote Health P110: ESG Data Book (Occupational Health and Safety)
403-2	Hazard identification, risk assessment, and incident investigation	P78-80: Ensure Safety and Promote Health P110: ESG Data Book (Occupational Health and Safety)
403-3	Occupational health services	P78-80: Ensure Safety and Promote Health P110: ESG Data Book (Occupational Health and Safety)
403-4	Worker participation, consultation, and communication on occupational health and safety	P78-80: Ensure Safety and Promote Health
403-5	Worker training on occupational health and safety	P78-80: Ensure Safety and Promote Health
403-6	Promotion of worker health	P78-80: Ensure Safety and Promote Health
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	P78-80: Ensure Safety and Promote Health
403-8	Workers covered by an occupational health and safety management system	P78-80: Ensure Safety and Promote Health
403-9	Work-related injuries	P78-80: Ensure Safety and Promote Health P110: ESG Data Book (Occupational Health and Safety)
403-10	Work-related ill health	—
GRI 404: Training and Education 2016		
404-1	Average hours of training per year per employee	P37-42: Special Feature 3 Human Capital Management P110: ESG Data Book (Occupational Health and Safety)
404-2	Programs for upgrading employee skills and transition assistance programs	P37-42: Special Feature 3 Human Capital Management
404-3	Percentage of employees receiving regular performance and career development reviews	—
GRI 405: Diversity and Equal Opportunity 2016		
405-1	Diversity of governance bodies and employees	P37-42: Special Feature 3 Human Capital Management P113: ESG Data Book (Diversity)
405-2	Ratio of basic salary and remuneration of women to men	—
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	P83-89: Respect Human Rights
GRI 407: Freedom of Association and Collective Bargaining 2016		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	P83-89: Respect Human Rights
GRI 408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	P83-89: Respect Human Rights
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	P83-89: Respect Human Rights
GRI 411: Rights of Indigenous Peoples 2016		
411-1	Incidents of violations involving rights of indigenous peoples	P83-89: Respect Human Rights
GRI 413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development programs	P90-93: Coexistence and Co-Prosperity With Local Communities
413-2	Operations with significant actual and potential negative impacts on local communities	P62-63: Conservation of Biodiversity
GRI 414: Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	P83-89: Respect Human Rights
414-2	Negative social impacts in the supply chain and actions taken	P83-89: Respect Human Rights
GRI 416: Customer Health and Safety 2016		
416-1	Assessment of the health and safety impacts of product and service categories	P102-104: Quality Control in the Supply Chain
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	P102-104: Quality Control in the Supply Chain