

GRI Content Index and SASB Disclosures

This index identifies the relevant disclosures in the Global Reporting Initiative (GRI) Standards 2021 and G4 Mining and Metals Sector Disclosures that correspond to material topics identified in our FY22 materiality assessment. We have also used the applicable Sustainability Accounting Standards Board (SASB) disclosures from the Metals & Mining Sustainability Accounting Standards (Version 2012-12).

Statement of use: Liontown Resources Limited has reported in accordance with the GRI Standards for the period 1 July 2022 to 30 June, 2023		
GRI 1 Standard used: GRI 1: Foundation 2021		
Applicable GRI Sector Standard: G4 Mining and Metals Sector Disclosures		
GRI Standard/ Other source	Disclosure	Page/Reference/ Explanatory notes
General Disclosures		
GRI 2: General Disclosures 2021	The organisation and its reporting practices	
	2-1: Organisational details	p.12
	2-2: Entities included in the organisation's sustainability reporting	Inside front cover
	2-3: Reporting period, frequency and contact point	Inside front cover
	2-4: Restatements of information	Inside front cover
	2-5: External assurance	Inside front cover
	Activities and workers	
	2-6: Activities, value chain and other business relationships	pp.12, 13, 48-50
	2-7: Employees	p.41
	2-8: Workers who are not employees	p.41
	Governance	
	2-9: Governance structure and composition	pp. 97, 98, 100 Annual Report pp. 44,45,46 Annual Report
	2-10: Nomination and selection of the highest governance body	p.98
	2-11: Chair of the highest governance body	p.98
	2-12: Role of the highest governance body in overseeing the management of impacts	pp.98, 100
	2-13: Delegation of responsibility for managing impacts	p.98
	2-14: Role of the highest governance body in sustainability reporting	p.98
	2-15: Conflicts of interest	p.101
	2-16: Communication of critical concerns	pp. 101, 103
	2-17: Collective knowledge of the highest governance body	pp. 98, 100
	2-18: Evaluation of the performance of the highest governance body	p.98
	2-19: Remuneration policies	p.103
	2-20: Process to determine remuneration	p.103
	2-21: Annual total compensation ratio	p.103
	Strategy, policies and practices	
	2-22: Statement on sustainable development strategy	pp.8, 9
	2-23: Policy commitments	pp.21, 22, 100, 101
	2-24: Embedding policy commitments	pp.101, 102
	2-25: Processes to remediate negative impacts	pp.29, 31-34, 44, 46, 50, 57-60, 62, 65-68, 70, 71, 73-76, 78, 79, 96, 97, 104
	2-26: Mechanisms for seeking advice and raising concerns	pp.28, 32, 33, 37, 63-67, 97, 101, 103
2-27: Compliance with laws and regulations	pp.36, 37, 40, 52, 65, 70, 74, 83, 90, 97	
2-28: Membership associations	p. 103	
Stakeholder engagement		
2-29: Approach to stakeholder engagement	pp. 33, 49, 50, 52, 57, 63, 67, 73, 83, 90, 97, 98	
2-30: Collective bargaining agreements	p.37	

Material Topics		
GRI 3: Material Topics 2021		
	3-1: Process to determine material topics	Inside front cover
	3-2: List of material topics	Inside front cover
Work health and safety		
GRI 3: Material Topics 2021	3-3: Management of material topics	pp. 28-34
GRI 403: Occupational Health and Safety 2018	403-1: Occupational health and safety management system	p.29
	403-2: Hazard identification, risk assessment, and incident investigation	pp.31, 32
	403-3: Occupational health services	pp.29, 34, 44, 46
	403-4: Worker participation, consultation, and communication on occupational health and safety	pp.31, 33
	403-5: Worker training on occupational health and safety	p.34
	403-6: Promotion of worker health	p.34
	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	pp.29, 33, 34
	403-8 Workers covered by an occupational health and safety management system	p.29
	403-9: Work-related injuries	p.42
		403-10: Work-related ill health
SASB Metals & Mining Sustainability Accounting Standard (Version 2021-12)	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	p.42. MSHA is not an Australia metric. We do not recover average hours of health, safety and emergency response training for employees or contractors.
Water use		
GRI 3: Material Topics 2021 (Version 2021-12)	3-3: Management of material topics	pp.57-60, 62, 63
GRI 303: Water and Effluents 2018	303-1: Interactions with water as a shared resource	pp.58-60
	303-2: Management of water discharge related impacts	pp.59, 60, 62
	303-3: Water withdrawal	p.83
	303-4: Water discharge	p.83
	303-5: Water consumption	p.83
SASB Metals & Mining Sustainability	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	p.83
Accounting Standard (Version 2021-12)	EM-MM-140a.2, Number of incidents of non-compliance associated with water quality permits, standards, and regulations	There were no incidents of non-compliance associated with water quality permits, standards and regulations in FY23.

Material Topics		
GRI 3: Material Topics 2021		
Impact on biodiversity		
GRI 3: Material Topics 2021	3-3: Management of material topics	pp.57, 65-67
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	pp.65-68
	304-2: Significant impacts of activities, products and services on biodiversity	pp.57, 65
	304-3: Habitats protected or restored	pp.65-67
	304-4: IUCN Red List species and national conservation list species with habitats in areas affected by operations	pp.66, 68
G4: Mining and Metals Sector Disclosures	MM1: Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated	pp.83, 84
	MM2: The number and percentage of total sites identified as requiring biodiversity management plans according to stated criteria, and the number (percentage) of those sites with plans in place	p.65
SASB Metals & Mining Sustainability Accounting Standard (Version 2021-12)	EM-MM-160a.1: Description of environmental management policies and practices for active sites	pp.57, 87
	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	pp.60, 73
	EM-MM-160a.3. Percentage of (1) proved and (2) probable reserves in or near sites with protected conservation status or endangered species habitat	pp. 66, 68. 100% of operations are located in or near sites with protected conservation status or endangered species habitat.
Energy use (internal)		
GRI 3: Material Topics 2021	3-3: Management of material topics	pp.74-76, 78-81, 83
GRI 302: Energy 2016	302-1: Energy consumption within the organisation	p.85
	302-2: Energy Consumption outside the organisation	p.85
	302-3: Energy intensity	p.85
SASB Metals & Mining Sustainability Accounting Standard (Version 2021-12)	EM-MM-130a.1: (1) Total energy consumed; (2) Percentage grid electricity; (3) Percentage renewable	p.85

Material Topics		
GRI 3: Material Topics 2021		
Emission levels		
GRI 3: Material Topics 2021	3-3: Management of material topics	pp.74-76, 78-81, 83
GRI 305: Emissions 2016	305-1: Direct (Scope 1) GHG emissions	p.85
	305-2: Energy indirect (Scope 2) GHG emissions	p.85
	305-3: Other indirect (Scope 3) GHG emissions	p.85
	305-4: GHG emissions intensity	p.85
	305-5: Reduction of GHG emissions	p.85
	305-7: Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	p.85
SASB Metals & Mining Sustainability Accounting Standard (Version 2021-12)	EM-MM-110a.1. Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	p.85
	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	pp.75, 76, 79
Waste and hazardous materials management		
GRI 3: Material Topics 2021	3-3: Management of material topics	pp.57, 70-74
GRI 306: Waste 2020	306-1: Waste generation and significant waste-related impacts	p.84
	306-2: Management of significant waste related impacts	p.84
	306-3: Waste generated	p.84
	306-4: Waste diverted from disposal	p.84
	306-5: Waste directed to disposal	p.84
G4: Mining and Metals Sector Disclosures	MM3: Total amounts of overburden, rock, tailings, and sludges and their associated risks	p.84. No tailings have been released as the TSF is not yet operational.
Emission levels		
SASB Metals & Mining Sustainability Accounting Standard (Version 2021-12)	EM-MM-150a.4. Total weight of non-mineral waste generated	p.84
	EM-MM-150a.5. Total weight of tailings produced	No tailings have been released as the TSF is not yet operational.
	EM-MM-150a.6. Total weight of waste rock generated	p.84
	EM-MM-150a.7. Total weight of hazardous waste generated	p.84
	EM-MM-150a.8. Total weight of hazardous waste recycled	p.84

Additional Information (Continued)

Additional Information (Continued)

Material Topics		
GRI 3: Material Topics 2021		
Emission levels		
SASB Metals & Mining Sustainability Accounting Standard (Version 2021-12)	EM-MM-150a.9. Number of significant incidents associated with hazardous materials and waste management	There were no significant incidents associated with hazardous materials and waste management in FY23
	EM-MM-150a.10. Description of waste and hazardous materials management policies and procedures for active and inactive operations	pp.57, 70-74
	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	p.73
	EEM-MM-540a.2. Summary of tailings management systems and governance structure used to monitor and maintain the stability of tailings storage facilities	p.73
	EM-MM-540a.3. Approach to development of Emergency Preparedness and Response Plans (EPRPs) for tailings storage facilities	p.73
Sustainable supply chain		
GRI 3: Material Topics 2021	3-3: Management of material topics	pp.48-52
GRI 308: Supplier Environmental Assessment 2016	308-1: New suppliers that were screened using environmental criteria	p.50
	308-2: Negative environmental impacts in the supply chain and actions taken	p.50
GRI 414: Supplier Social Assessment 2016	414-1: New suppliers that were screened using social criteria	p.50
	414-2: Negative social impacts in the supply chain and actions taken	p.50
Non-discrimination		
GRI 3: Material Topics 2021	3-3: Management of material topics	pp.28, 36-40
GRI 406: Non-discrimination 2016	406-1: Incidents of discrimination and corrective actions taken	There were no incidents of discrimination in FY23.

Material Topics		
GRI 3: Material Topics 2021		
Indigenous rights		
GRI 3: Material Topics 2021	3-3: Management of material topics	pp.90, 92, 94, 96, 97
GRI 411: Rights of Indigenous Peoples 2016	411-1: Incidents of violations involving rights of indigenous peoples	There were no incidents of violations involving rights of Indigenous Peoples in FY23.
G4: Mining and Metals Sector Disclosures	MM5: Total number of operations taking place in or adjacent to Indigenous peoples' territories, and number and percentage of operations or sites where there are formal agreements with Indigenous Peoples' communities	pp.94-97 100% of operations take place in or adjacent to Indigenous peoples' territories.
SASB Metals & Mining Sustainability Accounting Standard (Version 2021-12)	EEM-MM-210a.2. Percentage of (1) proved and (2) probable reserves in or near indigenous land	100% of operations are in or near indigenous land
	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	pp.94-97
	EM-MM-210b.1. Discussion of process to manage risks and opportunities associated with community rights and interests	pp.94-97
	EM-MM-210b.2. Number and duration of non-technical delays	There were no non-technical delays in FY23
Labour and management relations		
GRI 3: Material Topics 2021	3-3: Management of material topics	pp.36, 37
GRI 204: Labor and Management Relations 2016	402-1: Minimum notice periods regarding operational changes	p.37