

# G4 Content Index

## General Standard Disclosures

Click page numbers to move about the report

| INDICATOR   | DESCRIPTION  | LOCATION   |
|---|--|--|
| <b>STRATEGY AND ANALYSIS</b>                      |  |  |
| G4-1  | Statement of the most senior decision-maker of the organization about the relevance of sustainability to the organization and its strategy for addressing sustainability   | Letter from the CEO: Pages 2,3   |
| G4-2  | Description of key impacts, risks and opportunities  | About Endeavour Silver: Pages 4, 15, 16<br>Sustainability Priorities and Targets: Pages 19, 20 |
| <b>ORGANIZATIONAL PROFILE</b>                     |  |  |
| G4-3  | Name of the organization   | About Our Company: Page 15   |
| G4-4  | Primary brands, products and/or services   | About Our Company: Page 15   |
| G4-5  | Location of organization's headquarters  | About Our Company: Page 15   |
| G4-6  | Number of countries where the organization operates and names of countries either with major operations or that are specifically relevant to the sustainability issues covered in the report                                 | About Our Company: Page 15<br>About Endeavour Silver: Page 4                                   |
| G4-7  | Nature of ownership and legal form   | <a href="#">Annual Information Form (AIF)</a> : Pages 4,5                                      |
| G4-8  | Market served (including geographic breakdown, sectors served and types of customers/beneficiaries)  | About Our Company: Page 15   |
| G4-9  | Scale of the reporting organization  | About Endeavour Silver: Page 4   |
| G4-10   | Total number of employees by employment contract and gender<br>Number of permanent employees by type and gender<br>Total workforce by employees and supervised workers and by gender<br>Total workforce by region and gender | Our People: Pages 34-36  |
| G4-11   | Percentage of total employees covered by collective bargaining agreements  | Our People: Page 37<br>Key Performance Data: Page 63   |
| G4-12   | Description of the organization's supply chain   | About Our Company: Page 15   |
| G4-13   | Significant changes during the reporting period regarding the organizations' size, structure, ownership or supply chain  | None   |
| <b>COMMITMENTS TO EXTERNAL INITIATIVES</b>        |  |  |
| G4-14   | Whether and how the precautionary approach or principle is addressed by the organization   | Governance: Page 25<br>Environment: Page 46  |
| G4-15   | Externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses   | About Our Company: Page 17   |
| G4-16   | Memberships in associations and national or international advocacy organizations   | About Our Company: Page 16   |
| <b>IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES</b> |  |  |
| G4-17   | Entities included in the organization's consolidated financial statements and any entity not covered by the report   | <a href="#">Annual Information Form (AIF)</a> : Page 8   |
| G4-18   | Process for defining report content and Aspect boundaries<br>How the organization implementing the Reporting Principles for Defining Report Content  | About this Report: Page 17   |
| G4-19   | Material Aspects identified in the process of defining report content  | About this Report: Page 18   |
| G4-20   | Aspect Boundary within the organization for each material aspect   | About this Report: Page 18<br>GRI Content Index: Pages 68-72                                   |
| G4-21   | Aspect Boundary outside the organization for each material aspect  | About this Report: Page 18<br>GRI Content Index: Pages 68-72                                   |
| G4-22   | Effect of any restatements of information provided in previous reports, and the reasons for such restatements  | Pages 29, 51, 63, 65   |
| G4-23   | Significant changes from previous reporting periods in Scope and Aspect Boundaries   | About this Report: Page 17   |

| INDICATOR   | DESCRIPTION   | LOCATION   |
|---|---|--|
| <b>STAKEHOLDER ENGAGEMENT</b>                       |   |  |
| G4-24   | List of stakeholder groups engaged by the organization  | Governance: Page 26  |
| G4-25   | Basis for identification and selection of stakeholders with whom to engage  | Governance: Page 26  |
| G4-26   | Organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication as to whether any of the engagement was undertaken specifically as part of the report preparation process  | Governance: Page 26  |
| G4-27   | Stakeholder groups that have raised key topics and concerns, the key topics and concerns raised through stakeholder engagement, and how the organization has responded including through its reporting  | Community: Page 60   |
| <b>REPORT PROFILE</b>                               |   |  |
| G4-28   | Reporting period for information provided   | About this Report: Page 17   |
| G4-29   | Date of most recent previous report, if any   | About this Report: Page 17   |
| G4-30   | Reporting cycle   | About this Report: Page 17   |
| G4-31   | Contact point for questions regarding the report or its contents  | Back Cover   |
| <b>GRI Content Index</b>                            |   |  |
| G4-32   | In Accordance" option chosen<br>GRI Content Index   | Core<br>GRI Content Index: Pages 68-72   |
| <b>Assurance</b>                                    |   |  |
| G4-33   | The organization's policy and current practice with regard to seeking external assurance for the report   | About this Report: Page 18   |
| <b>GOVERNANCE</b>                                   |   |  |
| <b>Governance Structure &amp; Composition</b>       |   |  |
| G4-34   | Governance structure of the organization including committees under the highest governance body. Identify any committees responsible for decision making on economic, environmental and social impacts  | Governance: Page 24<br><a href="#">Information Circular: Pages</a>                       |
| G4-36   | Appointment of an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governing body   | Governance: Page 25  |
| G4-38   | The composition of the highest governance body and its committees   | Governance: Page 24  |
| G4-39   | Indication whether chair of the highest governance body is also an executive officer (and if so, their function within the organization and reasons for this arrangement)   | Governance: Page 24  |
| G4-41   | Processes for the highest governance body to ensure conflicts of interest are avoided and managed   | Governance: Page 22<br><a href="#">Code of Conduct and Ethics</a>                        |
| <b>Role in Setting Purpose, Values and Strategy</b> |   |  |
| G4-42   | Highest governance body's and senior executives' roles in the development, approval and updating of the organization's purpose, value or mission statements, strategies, policies and goals related to economic, environmental and social impacts   | Governance: Page 24  |
| <b>Role in Risk Management</b>                      |   |  |
| G4-45   | The highest governance body's role in the identification and management of economic, environmental and social impacts, risks and opportunities and whether stakeholder consultation is used to support the identification of the above  | Governance: Pages 24-25  |
| G4-46   | Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics   | Governance: Page 25  |
| G4-47   | Frequency of the highest governance body's review of the economic, environmental and social impacts, risks and opportunities  | Governance: Page 24  |
| G4-48   | The highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material aspects are covered   | Governance: Page 24  |
| <b>Remuneration and Incentives</b>                  |   |  |
| G4-51   | Remuneration policies for the highest governance body and senior executives. Report how performance criteria in the remuneration policy relate to the highest governance bodies and senior executives' economic, environmental and social objectives  | <a href="#">Information Circular: Pages 8-18</a>   |
| <b>ETHICS AND INTEGRITY</b>                         |   |  |
| G4-56   | The organizations values, principles, standards and norms of behavior such as codes of conduct and codes of ethics  | About our Company: Page 15<br>Governance: Page 22<br><a href="#">Corporate Website</a>   |
| G4-58   | The organizations values, principles, standards and norms of behavior such as codes of conduct and codes of ethics<br>Internal and external mechanisms for reporting concerns about ethical and lawful behavior, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines | Governance: Page 22<br>Our People: Page 36<br>Environment: Page 53<br>Community: Page 60 |

# Specific Standard Disclosures

## Boundary Aspect Legend

Internal External

|    |  |
|----|--|
| 1  | Corporate Office                                   |
| 2  | Guanaceví Mine                                     |
| 2a | Local/adjacent communities and government agencies |
| 3  | Bolañitos Mine                                     |
| 3a | Local/adjacent communities and government agencies |
| 4  | El Cubo Mine                                       |
| 4a | Local/adjacent communities and government agencies |
| 5  | Terronera  |
| 6  | Supply Chain                                       |
| 7  | Shareholders                                       |

| INDICATOR | DESCRIPTION | LOCATION |
|-----------|-------------|----------|
|-----------|-------------|----------|

### ECONOMIC INDICATORS

| Disclosure of Management Approach                        |  | Economic: Page 29  |
|--|--|--|
| <b>Aspect: Economic Performance   Boundary: 1-7</b>      |  |  |
| G4-EC1   | Direct economic value generated and distributed, including revenues, operating costs, employee wages and benefits, donations and other community investments, retained earnings, and payments to capital providers and payments to governments, by country | Economic: Page 29<br>Community: Page 58<br>Key Performance Data: Page 62 |
| G4-EC2   | Financial implications and other risks and opportunities for the organization's activities due to climate change   | Environment: Page 47   |
| G4-EC3   | Coverage of the organization's defined benefit plan obligations  | Our People: Page 35  |
| G4-EC4   | Financial assistance received from government, by country  | Economic: Page 29  |
| <b>Aspect: Market Presence   Boundary: 1-5</b>           |  |  |
| G4-EC5   | Range of ratios of standard entry-level wage compared to local minimum wage at significant locations of operation  | Our People: Page 35<br>Key Performance Data: Page 62                     |
| G4-EC6   | Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation   | Our People: Page 35<br>Key Performance Data: Page 64                     |
| <b>Aspect: Indirect Economic Impacts   Boundary: 2-5</b> |  |  |
| G4-EC7   | Development and impact of infrastructure investments and services provided   | Economic: Page 31  |
| <b>Aspect: Procurement Practices   Boundary: 2-6</b>     |  |  |
| G4-EC9   | Proportion of spending on local suppliers at significant locations of operation  | Economic: Page 30<br>Key Performance Data: Page 62                       |

### ENVIRONMENTAL INDICATORS

| Disclosure of Management Approach             |   | Environment: Page 46                                  |
|---|---|---|
| <b>Aspect: Energy   Boundary: 1,2,3,4,6,7</b> |   |   |
| G4-EN3  | Energy consumption within the organization  | Environment: Page 50<br>Key Performance Data: Page 66 |
| G4-EN5  | Energy intensity  | Environment: Page 48<br>Key Performance Data: Page 66 |
| G4-EN6  | Reduction of energy consumption requirements as a result of these initiatives   | Environment: Page 51                                  |
| <b>Aspect: Water   Boundary: 1-7</b>          |   |   |
| G4-EN8  | Total water withdrawal by source  | Environment: Page 48<br>Key Performance Data: Page 65 |
| G4-EN9  | Water sources significantly affected by withdrawal of water   | Environment: Page 48                                  |
| G4-EN10                                       | Percentage and total volume of water recycled and reused  | Environment: Page 48<br>Key Performance Data: Page 65 |
| <b>Aspect: Biodiversity   Boundary: 2-5</b>   |   |   |
| G4-EN11                                       | Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas   | Environment: Page 53                                  |
| G4-EN12                                       | Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas                    | Environment: Page 53                                  |
| MM1   | Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated  | Environment: Page 48<br>Key Performance Data: Page 67 |
| G4-EN13                                       | Habitats protected or restored  | Environment: Page 48<br>Key Performance Data: Page 67 |
| 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 | Environment: Page 53                                  |

| INDICATOR   | DESCRIPTION  | LOCATION  |
|---|--|---|
| G4-EN14   | Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk  | Environment: Page 53                                      |
| <b>Aspect: Emissions   Boundary: 2-4a</b>                           |  |   |
| G4-EN15   | Direct greenhouse gas (GHG) emissions (Scope 1)  | Environment: Page 51<br>Key Performance Data: Page 67     |
| G4-EN16   | Energy indirect greenhouse gas (GHG) emissions (Scope 2)   | Environment: Page 51<br>Key Performance Data: Page 66     |
| G4-EN18   | Greenhouse gas (GHG) emissions intensity   | Environment: Page 51<br>Key Performance Data: Page 67     |
| <b>Aspect: Effluents and Waste   Boundary: 2-5</b>                  |  |   |
| G4-EN22   | Total water discharge by quality and destination   | Environment: Page 49<br>Key Performance Data: Page 65     |
| G4-EN23   | Total weight of waste by type and disposal method  | Environment: Page 49<br>Key Performance Data: Page 66     |
| MM3   | Total amounts of overburden, rock, tailings, sludges and their associated risk   | Environment: Page 50<br>Key Performance Data: Page 66     |
| G4-EN24   | Total number and volume of significant spills  | Environment: Page 54                                      |
| G4-EN25   | Weight of transported, imported, exported or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III & IV, and percentage of transported waste shipped internationally | Environment: Page 49                                      |
| G4-EN26   | Identity, size, protected status and biodiversity value of water bodies and related habitats significantly affected by the organization's discharges of water and runoff                               | Environment: Page 53                                      |
| <b>Aspect: Compliance   Boundary: 1-7</b>                           |  |   |
| G4-EN29   | Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations  | Environment: Page 54<br>Key Performance Data: Page 67     |
| <b>Aspect: Transport   Boundary: 2-5</b>                            |  |   |
| G4-EN30   | Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce                             | Community: Page 60  |
| <b>Aspect: Overall   Boundary: 2-5</b>                              |  |   |
| G4-EN31   | Total environmental protection expenditures and investments by type  | Environment: Page 53<br>Key Performance Data: Page 67     |
| <b>Aspect: Supplier Environmental Assessment   Boundary: 2-5</b>    |  |   |
| G4-EN32   | Percentage of new suppliers that were screened using environmental criteria  | Environment: Page 46                                      |
| <b>Aspect: Environmental Grievance Mechanisms I   Boundary: 2-5</b> |  |   |
| G4-EN34   | Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms  | Environment: Page 53<br>Community: Page 60                |
| <b>SOCIAL: LABOUR PRACTICES</b>                                     |  |   |
| <b>Disclosure of Management Approach</b>                            |  | Our People: Page 33                                       |
| <b>Aspect: Employment   Boundary: 1-7</b>                           |  |   |
| G4-LA1  | Total number and rates of new employee hires and employee turnover by age group, gender and region   | Our People: Page 34<br>Key Performance Data: Page 64      |
| G4-LA2  | Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation  | Our People: Page 32                                       |
| G4-LA3  | Return to work and retention rates after parental leave, by gender   | Our People: Page 34<br>Key Performance Data: Page 64      |
| <b>Aspect: Labour/Management Relations   Boundary: 2,3,4,5</b>      |  |   |
| MM4   | Number of strikes and lock-outs exceeding one week's duration, by country  | Our People: Page 37                                       |
| <b>Aspect: Occupational Health &amp; Safety   Boundary: 1-5</b>     |  |   |
| G4-LA5  | Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs                       | Health & Safety: Page 43<br>Key Performance Data: Page 65 |
| G4-LA6  | Types and rates of injury, occupational diseases, lost days, and absenteeism, and number of work related fatalities by region and by gender  | Health & Safety: Page 42                                  |
| G4-LA7  | Workers with high incidence or high risk of diseases related to their occupation   | Health & Safety: Page 44                                  |
| G4-LA8  | Health and safety topics covered in formal agreements with trade unions  | Health & Safety: Page 41                                  |
| <b>Aspect: Training &amp; Education   Boundary: 1-5</b>             |  |   |
| G4-LA9  | Average hours of training per year per employee by gender and by employee category   | Our People: Page 37, 39<br>Key Performance Data: Page 64  |

| INDICATOR   | DESCRIPTION  | LOCATION   |
|---|--|--|
| G4-LA10   | Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings                | Community: Page 52                                       |
| G4-LA11   | Percentage of employees receiving regular performance and career development reviews by gender and by employee category  | Our People: Page 35<br>Key Performance Data: Page 64     |
| <b>Aspect: Diversity &amp; Equal Opportunity   Boundary: 1,2,3,4,5</b>      |  |  |
| G4-LA12   | Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership and other indicators of diversity | Our People: Page 34, 36<br>Key Performance Data: Page 63 |
| <b>Aspect: Equal Remuneration for Women &amp; Men   Boundary: 1,2,3,4,5</b> |  |  |
| G4-LA13   | Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation   | Our People: Page 36                                      |
| <b>Aspect: Labour Practices Grievance Mechanisms   Boundary: 1-6</b>        |  |  |
| G4-LA16   | Number of grievances about labour practices filed, addressed, and resolved through formal grievance mechanisms   | Our People: Page 36                                      |

## HUMAN RIGHTS INDICATORS

| Disclosure of Management Approach   |  | Governance: Page 23  |
|---|--|--|
| <b>Aspect: Non Discrimination   Boundary: 1-5</b>                                     |  |  |
| G4-HR3  | Total number of incidents of discrimination and actions taken  | Governance: Page 23  |
| <b>Aspect: Freedom of Association &amp; Collective Bargaining   Boundary: 2,3,4,5</b> |  |  |
| G4-HR4  | Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk and measures taken to support these rights.             | Governance: Page 23<br>Our People: Page 37                                 |
| <b>Aspect: Child Labour   Boundary: 2,3,4,5</b>                                       |  |  |
| G4-HR5  | Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor                                | Governance: Page 23  |
| <b>Aspect: Indigenous Rights   Boundary: not applicable</b>                           |  |  |
| 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 | Omission: Not Applicable   |
| <b>Aspect: Human Rights Grievance Mechanisms   Boundary: 1-6</b>                      |  |  |
| HR12  | Number of grievances about human rights impacts filed, addressed and resolved through formal grievance mechanisms  | Governance: Pages 14, 36, 37<br>Environment: Page 53<br>Community: Page 60 |

## SOCIETY INDICATORS

| Disclosure of Management Approach  |   | Community: Page 56  |
|--|---|---|
| <b>Aspect: Local Communities   Boundary: 2-6</b>                           |   |   |
| G4-S01   | Percentage of operations with implemented local community engagement, impact assessments and development programs   | Community: Pages 57-59  |
| G4-S02   | Operations with significant potential or actual negative impacts on local communities   | Community: Page 60  |
| MM6  | Number and description of significant disputes relating to land use, customary rights of local communities and Indigenous Peoples   | Omission: Not Applicable  |
| MM7  | The extent to which grievance mechanisms were used to resolve disputes relating to land use, customary rights of local communities and Indigenous Peoples, and the outcomes   | Omission: Not Applicable  |
| MM8  | Number (and percentage) of company operating sites where artisanal and small-scale mining (ASM) takes place on, or adjacent to, the site; the associated risks and the actions taken to manage and mitigate these risks | Community: Page 61  |
| MM9  | Sites where resettlements took place, the number of households resettled in each, and how their livelihoods were affected in the process  | Omission: Not Applicable  |
| MM10   | Number and percentage of operations with closure plans  | Environment: Page 54<br>Community: Page 61<br>Key Performance Data: Page 67 |
| <b>Aspect: Anti-Corruption   Boundary: 1-7</b>                             |   |   |
| G4-S03   | Total number and percentage of operations assessed for risks related to corruption and the significant risks identified   | Governance: Pages 23, 25  |
| G4-S05   | Confirmed incidents of corruption and actions taken   | Governance: Page 23   |
| <b>Aspect: Public Policy   Boundary: 1,2,3,4,5</b>                         |   |   |
| G4-S06   | Total value of political contributions by country and recipient/beneficiary   | None  |
| <b>Aspect: Compliance   Boundary: 1-7</b>                                  |   |   |
| G4-S08   | Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with laws and regulations.   | None  |
| <b>Aspect: Grievance Mechanisms for Impacts on Society   Boundary: 1-6</b> |   |   |
| G4-S011  | Number of grievances about impacts on society filed, addressed and resolved through formal grievance mechanisms   | Community: Page 60  |