



# Sustainability Disclosure Report 2023

**ioneer**

# Sustainability Disclosure Report

## From Blueprint to Reality: Embracing Sustainability as Our Genetic Code

At Ioneer, sustainability principles are not merely components of our corporate policy but the fundamental elements of our organisational DNA. As a company striving to be at the forefront of our industry, we are fully aware of our responsibilities to the environment and society, and we are committed to upholding robust governance principles.

**Ioneer's 2023 Sustainability Disclosure Report serves as a testament to the Company's commitment to sustainability, social responsibility, and transparent governance.**

This report has been prepared by reference to Global Reporting Initiative (GRI) standards and sets the benchmark for Ioneer by integrating Towards Sustainable Mining (TSM), the International Standards Organisation ISO 14001 Global Environmental Management standard, and Ioneer's commitment to the 17 UN Sustainable Development Goals as a signatory to the UN Global Compact into our approach to sustainability.

## Providing materials for a sustainable and thriving planet

loneer Ltd is the 100% owner of the Rhyolite Ridge Lithium-Boron Project located in Nevada, USA, the only known lithium-boron deposit in North America and one of only two known such deposits in the world. That is expected to become a globally significant, long-life, low-cost source of lithium and boron vital to a sustainable future.

## Contents

Message from Loneer's Leadership	4
1. Our Approach to Sustainability	5
2. Governance	8
3. Communities and People	10
4. Environmental Stewardship	19
Appendix A: Concordance Tables	22
Corporate Directory	30

# Sustainability Disclosure Report

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## Message from Ioneer's Leadership

In the face of 21st-century challenges, how businesses operate must undergo a paradigm shift. Ioneer, in hopes of becoming an innovative mining and chemical manufacturing company, acknowledges the pivotal role our industry has in ensuring reliable, abundant, and cost-effective energy supply. As we strive to stay resilient in a world moving towards decarbonisation, Ioneer is dedicated to making significant strides in our sustainability leadership, accepting our responsibility to generate positive impacts on the communities where we operate.

At Ioneer, sustainability initiatives are not merely objectives to meet; instead, they are a part of our corporate DNA and embedded in our organisation's mission. We believe that by integrating environmental, social, and governance factors within our business strategy, we will deliver enduring value to all stakeholders.

Ioneer stands on the cusp of becoming a significant lithium-boron producer, with the potential to develop a world-class project that is expected to become a globally significant, long-life, low-cost source of lithium and boron vital to a sustainable future. Our fully owned Rhyolite Ridge Lithium-Boron Project in Nevada, U.S., lays the foundation for supplying the American markets with these critical minerals responsibly and profitably.

Both lithium and boron have a myriad of applications in a variety of everyday items and cutting-edge technologies essential to modern living, such as electric vehicles and renewable energy.

We are committed to enhancing our sustainability strategy, with the objective of establishing a comprehensive framework that will support the development and construction of Rhyolite Ridge, and our transition into

steady operations. Over the coming years, we expect to introduce increasingly ambitious environmental and social objectives that pave the path to Ioneer being at the forefront of sustainability practices and continued support from the communities where we operate. Our commitment to these ambitions is embedded in all our activities, from best-in-class sustainable extractive operations and responsible sourcing to inclusive hiring.

We are pleased to present our 2023 Sustainability Disclosure Report. This report outlines our commitment to sustainability principles at both corporate and operational levels, reinforcing our dedication to robust governance, our people, the environment, and the communities we engage with where we operate. At Ioneer, we are committed to leading the way towards a sustainable future that is built on responsible business practices and that upholds our core values. This report stands as a testament to our commitment to transparency, accountability, and ongoing improvement in our quest for environmental stewardship, social responsibility, and corporate governance excellence.

**Bernard Rowe**  
CEO & Managing Director



**Rose McKinney-James**  
ESG Committee Chair





## Our Approach to Sustainability

At Loneer, sustainability principles are not merely components of our corporate policy but the fundamental elements of our organisational DNA. As a company striving to be at the forefront of our industry, we are fully aware of our responsibilities to the environment and society, and we are committed to upholding robust governance principles.

As we progress in the design and permitting phase, our team plays a pivotal role in integrating sustainable strategies into every facet of our future operations. This commitment ensures that from inception, our lithium production process is designed to comply with responsible mining practices, utilising innovative technologies and adhering to rigorous environmental standards to limit our prospective operational footprint.

Our sustainability strategy isn't static; we are always prepared to adapt to ensure alignment with the best industry practices. In FY2023, in order to better demonstrate our unwavering commitment to these principles, we became a signatory to the UN Global Compact to promote the 17 UN Sustainable Development Goals (SDGs). This commitment is aligned with the principles of enduring value from the Minerals Council of Australia (MCA), and the Toward Sustainable Mining (TSM) Protocols from the Mining Association of Canada. Each TSM protocol offers a set of indicators that guide our design and planning phase to develop management systems which will not only meet but set the standard for industry focus areas.

## Loneer Sustainability

Loneer understands that modern mineral extraction companies need to be accountable to many stakeholders beyond those who monitor our regulatory requirements while supporting a broader goal of being in the forefront of providing the materials needed to allow the global transition to renewable sources of energy.

This FY2023 Sustainability report communicates our sustainability performance for the period 1 June 2022 up to 1 July 2023.

## Materiality

In the context of sustainability and corporate responsibility, 'Materiality' refers to the process of identifying and assessing those environmental, social, and governance (ESG) topics that have a substantial influence on a company's business operations, financial performance, and stakeholder decisions. These topics can be wide-ranging and are often industry-specific, encompassing elements like carbon emissions, water use, labor practices, and corporate governance structures.

Materiality assessments help to focus a company's sustainability efforts on the most pertinent issues, ensuring alignment with stakeholder expectations and strategic business objectives. By determining these material aspects, companies can more effectively manage risks and leverage opportunities linked to sustainability.

The following section outlines how we've applied the concept of materiality within our own sustainability strategy during FY2023. As we embarked on creating our sustainability roadmap, we recognised the importance of conducting a thorough materiality assessment to spotlight the ESG areas most crucial to our business operations and those deemed significant by our stakeholders.



*Preparation with Purpose: Collecting baseline groundwater data to set the stage for responsible mining.*

The process not only aids us in defining the key areas for our sustainability disclosures but also aligns our sustainability strategies with the requirements of TSM and the broader industry trends. By doing so, we are better able to focus our resources and efforts where they will create the most significant impact.

As our understanding of our material issues continues to evolve, and we begin to establish a solid foundation of operational data, we'll start setting tangible targets. These targets, grounded in the insights gained from our materiality assessment, will aim to bolster our sustainability performance while ensuring our business remains resilient in the long term.

As the world moves towards a lower-carbon future, and investors increasingly demand a balance of robust financial, operational, and sustainability performance, our approach to materiality will serve as a guide, helping us navigate this new landscape and shape a more sustainable future.

During FY2023, we developed a matrix of sustainability goals of near, mid, and long term phases. In creating it we conducted a thorough materiality assessment to identify the areas most critical to our business and those that our stakeholders deem important. This assessment also took into account the requirements of TSM and considered the most significant external sustainability trends relevant to our industry. This approach aids us in prioritising key areas for

sustainability disclosure. Post the materiality assessment, we earmarked potential target areas to focus on once steady-state operational data is obtained. As the world embarks on a journey towards a lower-carbon future and investors increasingly seek a balance between robust financial, operational, and sustainability performance, any targets we establish will aim to enhance our sustainability performance while ensuring long-term business resilience.

### **Performance Metrics and Goal Tracking**

Performance metrics, goals and KPI's hold us accountable for progress across our operations, supply chain and communities. Ioneer is in the early stages of developing performance metrics and KPI's. Once the Rhyolite Ridge facility is operating and in steady state conditions then actionable performance targets and metrics will be established. In the interim, Ioneer is looking to establish directional targets and KPIs to build a foundation of strong sustainability performance that will be the basis of its sustainability commitments going forward.

## FY2023 Sustainability and Environmental Compliance Highlights

 <p><b>Joined Towards Sustainable Mining</b></p> <p>Ioneer is the first independent member</p>	 <p><b>Joined the GRI Community</b></p>	 <p>Added an <b>ESG Director and Tribal Liaison</b> to the Ioneer staff</p>	 <p>Signatory to the <b>UN Global Compact</b></p>	 <p><b>NEPA Regulatory Process</b></p> <p>Rhyolite Ridge has advanced into the final stages</p>	 <p>Completed construction of the <b>Tiehm's buckwheat Conservation Center</b></p>
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## Ioneer Directional Targets and KPI's

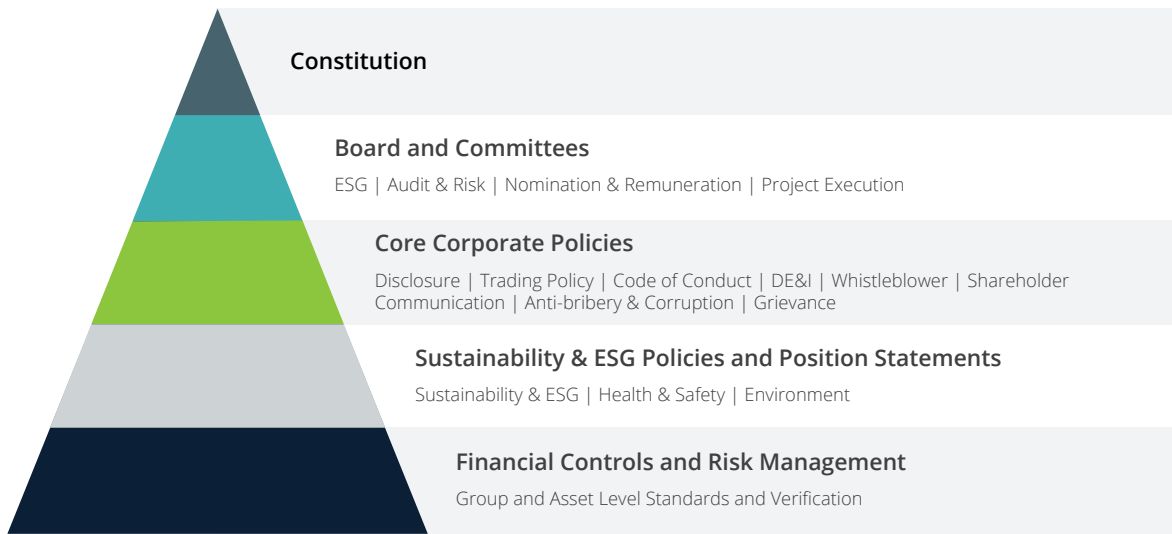
Materiality Metric	Performance Metrics and KPIs
<b>Governance</b>	
Internal Governance and Policies	Continue board oversight with robust quarterly reporting at the committee level Provide mandatory annual training in accordance with Ioneer's training requirements
<b>Social</b>	
Communities	Develop community outreach programs to meaningfully impact Communities of Interest Continue to offer annual scholarships Policy and Engagement in place Develop tracking of local procurement and employment Maintain Grievance Policy and tracking
External engagement	Build long-term relationships with organisations that help advance our enterprise objectives, including our Sustainability goals and advocacy efforts
People	Maintain corporate gender diversity targets for leadership positions Maintain diversity levels currently in place at the Board Level Develop local hiring policies for both employees and subcontractors
Health and Safety	Ensure that Emergency response programs are in place and integrated within the community
<b>Environmental Stewardship</b>	
Emissions	Determine baseline scope 1, 2, and 3 emissions Evaluate options for setting Science based targets
Water	Determine baseline conditions
Waste	Evaluate opportunities to enhance Ioneer's use of a circular economy through recycle and re-use

**Sustainability Disclosure Report**  
continued



**Governance**

*ioneer corporate governance framework*



At Ioneer, we are firmly rooted in the belief that sustainability is a fundamental aspect of our identity and operations. Our approach to business planning integrates sustainability considerations at its core, a process that not only aids us in managing risks but also in unlocking new opportunities in the short, medium, and long term. Our corporate risk management registry incorporates sustainability risks, enabling us to identify, assess, and manage key business risks effectively.

**Board of Directors** – Our Board of Directors provides oversight for all Ioneer activities and is comprised of a majority of independent Directors. Ioneer has established a framework for managing the Company, including corporate governance policies and practices, relevant internal controls and risk management processes, collectively designed to promote the responsible management and conduct of the Company and its business activities. Ioneer’s governance framework was developed having regard to the ASX Corporate Governance Council’s Corporate Governance Principles and Recommendations (4th Edition).

Furthermore, the Board supervises our approach to sustainability, along with our processes that reduce environmental impacts, handle health, safety and wellness issues, and provide human capital management, ensuring that our operations align with good governance and universally recognised standards.

Sustainability topics are discussed in regular quarterly ESG Committee meetings, where recommendations from management are overseen by the Board. Important discussions on sustainability topics, including climate change, form part of the Board’s risk management sessions.

Ioneer’s four Board Committees act in an advisory capacity to the Board and oversee specific sustainability risks relating to their respective mandates, which are addressed as required at every Committee meeting and reported to the Board. The Board also considers the skills, expertise, experience, and independence of director nominees, to ensure that the Board has the requisite skills and competencies to provide appropriate oversight of the Company’s risks and direction for its opportunities, including those relating to sustainability matters, and to support the company’s needs as its business environment evolves.

**ESG Committee** – The ESG Committee stewards the Company’s sustainability commitments pursuant to our sustainability strategy. The Committee is specifically tasked with overseeing and monitoring the Company’s programs, policies and performance as they relate to sustainability, environmental compliance and safety and reviewing the Company’s disclosure. The ESG Committee is also responsible for reviewing and reporting to the Board on the Company’s progress related to the performance

and achievement of our sustainability targets. Updates on sustainability target performance are presented on a quarterly basis.

**Audit and Risk Committee** – The Audit and Risk Committee oversees significant financial risks and areas of exposure. As part of this, it oversees the financial impacts from evolving sustainability matters, including climate change, risks of access to capital, insurance coverage, and credit ratings. Specific sustainability-related oversight is addressed as necessary, including asset retirement obligation financial disclosure matters and those related to treasury, risk, or insurance.

#### **loneer management's role in ESG governance –**

The executive leadership team is accountable for executing the Board-approved corporate strategic plan, which takes into account the opportunities and risks to our business, including those related to sustainability matters. Each member of the executive leadership team has dedicated accountabilities that support our sustainability targets and responsibility for the integration of sustainability across the business. The ESG Director reports to the Senior Vice President of Operations and is the primary link to the ESG Committee regarding ESG and sustainability matters. The ESG Director has primary accountability at the management level for ensuring sustainability considerations are embedded into our strategy and business plans and is accountable for addressing significant ESG financial risks and areas of exposure, including those relating to climate change.

**ESG link to compensation** – loneer's compensation philosophy is to pay for performance and to align the interests of employees with the interests of our shareholders while balancing objectives of market competitiveness and retention. The Company has tied environmental compliance and sustainability performance directly to discretionary employee and executive compensation, which includes individual and corporate performance components. With respect to individual performance, all employees, including the executive leadership team, have annual performance and development plans identifying their specific goals and objectives for the upcoming year. These align with our business plan and strategy and provide performance focus throughout the year.

**Risk management** – In the pursuit of its corporate and strategic objectives, loneer is exposed to risks, some of which impact the mining industry as a whole and others that are unique to our operations. loneer is currently evaluating program options to effectively identify and manage risk (including sustainability risk) in our business and embedding these considerations in our strategy.

Our policy management and compliance approach – Our Board has oversight of compliance with loneer's corporate policies and standards stemming from our Code of Business Conduct & Ethics. As part of that oversight, loneer ensures corporate policy documents are assigned ownership, are consistent in their format, are readily accessible, provide clarity for staff and are reviewed and/or updated annually.

**Code of Conduct & Ethics (CCE)** – Our CCE reflects the Company's commitment to conducting business safely, legally, ethically and sustainably. The CCE is evaluated from time to time to ensure it considers and references our values, policies, and standards as they are developed. Each year, all directors, officers, and staff are asked to review the CCE and confirm they understand their responsibilities and agree to the CCE requirements. loneer also has a Supplier Code of Ethics that suppliers and service providers must adhere to as a condition of working at Rhyolite Ridge.

**Specific corporate policies** – We are aware of our compliance obligations under applicable legal and regulatory frameworks in the jurisdictions in which we operate. The ESG Director is responsible for ensuring employees understand applicable ESG, sustainability, safety, and environmental compliance regulatory changes, and updating applicable operating policies and procedures.

**Human Rights, Forced & Child Labor** – We recognise the fundamental importance of human rights. We are guided by the UN Universal Declaration of Human Rights and are informed by other international standards, including the UN Guiding Principles on Business and Human Rights and the International Labor Organization's Declaration of Fundamental Principles and Rights at Work. loneer respects an employee's right to freedom of association and to negotiate through relevant representative bodies, where applicable.

**Policy and our commitment to Sustainability** – loneer has developed the policy documents required to support our commitment to sustainability through our alignment with TSM.

**Training and compliance** – loneer will ensure we have accurate and up-to-date training records for all staff. Annual ethics and compliance training will be provided to all staff. Mandatory training will also be provided on the following topics:

- Information security
- Environmental Policy
- Health & Safety Policy
- Safe Work Practices
- Code of Business Conduct & Ethics

Additional training is provided to specific areas of the business based on risk and role requirements.

**Sustainability Disclosure Report**  
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**Communities  
 and People**

**Our People and Culture**

We strive for a collaborative and safe environment, where staff can be themselves, feel a sense of belonging, and thrive in their career. Creating this environment is a journey that requires us to continuously listen to our people and identify barriers and challenges, so we can work together to address and overcome them.

**Governance** – Establishing appropriate Diversity Equity & Inclusion (DE&I) targets is guided by the executive leadership team and overseen at the Board level. Policies outline our expectations of all staff, leaders and suppliers to create and maintain a safe, respectful and inclusive work environment. Our executive leadership team and Board hold leaders accountable for a positive work environment.

**Strategy** – Attracting and retaining a diverse workforce, while ensuring our culture supports a workplace that drives results is key to our success. We also recognise the natural resource industry has specific challenges, for instance, there are still fewer women as a percentage of the talent pool in the sector than almost any other major sector. Ioneer is committed to foster a culture of inclusion that embraces equity and diversity of thought, experience and background, where people feel respected, valued and listened to. Investing in our people and our workplace culture while striving for continuous improvement is integral to managing

potential risks to our workforce such as increased attrition in a competitive market or challenges in attracting qualified candidates.

**Risk Management** – Inclusion and valuing the diversity of our staff plays a critical role in strengthening our business performance and culture. Research indicates companies that have evolved strategies for inclusion and diversity benefit from broader perspectives that drive innovation, improve staff engagement, strengthen reputation, and increase talent acquisition and retention. To foster success and minimise potential workforce risks of being unable to attract or retain qualified employees with the professional and technical competencies to deliver on our strategy and business plan, we are committed to creating an environment that encourages development and training opportunities, promotes safety and wellbeing, and provides competitive compensation and flexible benefits plans. Risk mitigations include:

- Creating a workplace that celebrates individual uniqueness, while fostering a culture of belonging.
- Embracing diversity of thought, experience, and background to help make better business decisions.
- Establishing guiding principles that apply across the business to guide decisions and behaviors for the greater good of Ioneer.



*Community Members listening at recent Community meeting.*

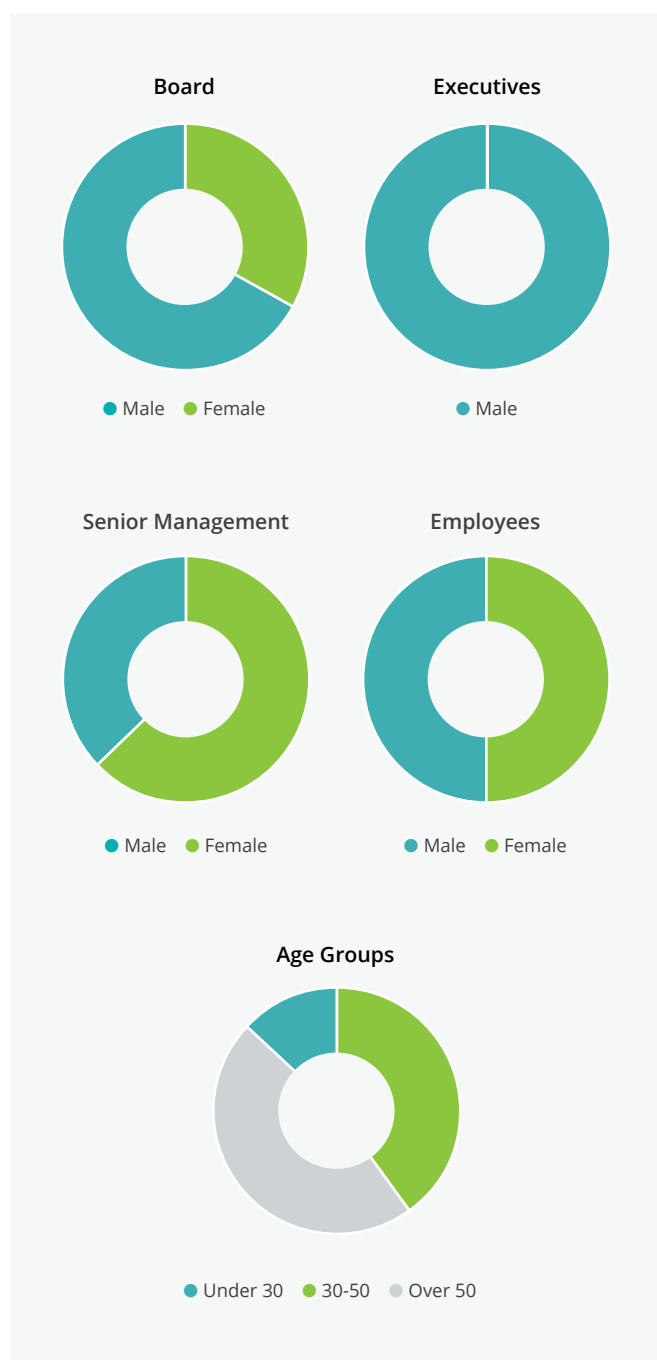
As we develop our sustainability strategy and targets, and as part of our corporate risk registry, we include a robust evaluation of potential stakeholder risks to ensure we are able to monitor those risks and develop mitigations as required.

**Performance data** - In FY2023, 50% of our workforce was female, up from 43% in FY2022. Female representation on the Board comprised 33%, no change from FY2022. The executive team has no female representation (FY2023 Nil) and the Senior Management team 71% female representation, up from 59% in FY2022 due to promotions. Loneer has not been impacted by any incidents of discrimination in FY2023.

Employee Category	Total number of employees (Head count/FTE)	Male	Female
Permanent	30	15	15
Temporary	0	0	0
Non-Guaranteed Hours	0	0	0
Full-Time	29	15	14
Part-Time	1	0	1

Workers Who Are Not Employees	Total Number of Workers (Head Count/FTE)	Contractual Relationship	Type of Work Performed
8	0.27	Contract	Consulting

There were 6 new employee hires and a rate of 7% employee turnover year over year.





*Ioneer supports local outdoor event in Fish Lake Valley, NV.*

Ioneer provides the following comprehensive compensation and benefits offering to US-based employees:

- Benchmarked compensation levels aligned with US mining industry
- Health insurance
- Dental insurance
- Employee assistance program
- Company sponsored retirement savings plans (401k match)
- Paid Short- & long-term disability
- Life insurance
- Paid Vacation and Time Off
- Exceptional Leave for birth/adoption of a child or to care for a child, spouse or parent addressing serious health conditions
- As a pre-revenue generating organisation, Ioneer has yet to establish extensive training and development programs. However, Ioneer has developed a Training & Development Policy. The Policy recognises that Training & Development are vital to Ioneer's success and the success of individual employees. The Company understands that to accelerate talent growth, Ioneer must commit to investing in its team members
- Long-Term Incentive Compensation is awarded in company equity
- All employees can convert a portion of short-term incentive bonuses to company shares

Ioneer has developed the following policies, applicable to all locations. These policies establish locally attractive pay and benefit levels as well as a supportive work environment free from discrimination/harassment, where the rights of an individual are respected, and employee career growth is supported.

The following policies are applicable to all Ioneer's administrative locations and perspective project location:

- Employment Relationship (No Forced Labor and Freedom of Association)
- Equal Employment Opportunity and Employment of Child Labor
- Harassment in the Workplace
- Internal Advancement and Promotional Opportunities
- Compensation & Benefit
- Time-off
- Remote Work

### Supply Chain Management

Ioneer strives to work with suppliers who operate legally, ethically, and responsibly, using risk-based prequalification criteria to verify they are aligned with our safe operating policies and integrity requirements and to protect the Company from potential legal and reputational risks.

Prior to commencing work, we require all suppliers and their personnel working at Rhyolite Ridge to complete our hazard awareness training. These orientations and spot validation checks of required certifications are designed to help ensure basic safety knowledge. In addition, over the life of the contractual relationship, where applicable, we may conduct ongoing monitoring and assessment of contractor performance against previously agreed on key performance indicators, including safety, environmental, health, quality, cost, schedule, and technical considerations.

### Local Suppliers

Whenever possible, we hire locally and actively engage businesses from the areas around our operations. As part of our supply chain management process, we evaluate potential suppliers for safety standards and Indigenous inclusion to ensure strategic businesses are prioritised when it is feasible to do so.

## External Engagement

Ioneer recognises the critical role of stakeholder engagement and the importance of our relationships with investors, elected officials, and communities. We have a responsibility to inform our stakeholders of our plans, understand their questions and concerns, and collaborate with them in a timely and thoughtful manner. We encourage constructive dialogue to help us ensure we are creating shared value for all our stakeholders.

	<b>INVESTORS</b>	<b>OUR WORKFORCE</b>	<b>COMMUNITIES</b>	<b>TRIBAL NATIONS</b>	<b>GOVERNMENT AND REGULATORY BODIES</b>	<b>CUSTOMERS AND SUPPLY CHAIN</b>
<b>Key topics</b>	<ul style="list-style-type: none"> <li>Emissions Reductions</li> <li>Energy Transition Risk</li> <li>Environment and Social Impact</li> <li>Governance and Executive Compensation</li> <li>Transparency/ External Reporting</li> <li>Safety and Operational Performance</li> <li>Financial Discipline and Capital Allocation</li> <li>Lobbying Activities</li> </ul>	<ul style="list-style-type: none"> <li>Inclusion and Diversity</li> <li>Health, Safety and the Environment</li> <li>Employee Giving and Volunteering</li> <li>Career Development and Enhancement</li> <li>Corporate Strategy</li> <li>Ethics and Compliance</li> </ul>	<ul style="list-style-type: none"> <li>Clean Air, Water and Natural Environment</li> <li>Safety</li> <li>Emergency Response</li> <li>Community Investment and Support</li> </ul>	<ul style="list-style-type: none"> <li>Social and Economic Inclusion</li> <li>Indigenous Employment</li> <li>Community Investment and Partnerships</li> <li>Potential Impacts to Aboriginal and Treaty Rights</li> </ul>	<ul style="list-style-type: none"> <li>Environment and Emissions Reduction</li> <li>Energy Supply and Security</li> <li>Taxation and Investment Incentivisation</li> <li>Economic Development and Job Creation</li> <li>Regulation and Policy Enhancement</li> </ul>	<ul style="list-style-type: none"> <li>Performance Expectations</li> <li>Cost Efficiencies</li> <li>Alignment With Climate, Safety and Diversity Expectations</li> </ul>
<b>Engagement</b>	<ul style="list-style-type: none"> <li>Annual Meeting of Shareholders</li> <li>Quarterly Analyst Calls</li> <li>SEC Filings</li> <li>Annual Sustainability Report</li> <li>Investor Presentations and Investor Days</li> <li>Regular Investor Outreach and Engagement</li> </ul>	<ul style="list-style-type: none"> <li>Organisational Health Surveys</li> <li>Performance Management</li> <li>Career Development</li> <li>Health and Safety Training</li> <li>Policy Training</li> <li>Inclusion and Diversity Networks</li> <li>Town Halls</li> <li>Integrity Helpline</li> <li>Employee Wellness Programs</li> </ul>	<ul style="list-style-type: none"> <li>Integrity Helpline</li> <li>Websites, Media and Social Media</li> <li>Ioneer Scholarship Program</li> <li>Community Consultations and Meetings</li> </ul>	<ul style="list-style-type: none"> <li>Indigenous Housing Initiative</li> <li>Indigenous Business Spend</li> <li>Employee Indigenous Awareness Training</li> <li>Project Updates and Ongoing Consultation on Activities</li> </ul>	<ul style="list-style-type: none"> <li>Advocacy and Policy Development</li> <li>Regulatory and Compliance Audits</li> <li>Industry and Trade Association Representation</li> </ul>	<ul style="list-style-type: none"> <li>Contract Negotiations</li> <li>Supplier Enrollment Process</li> <li>Project Management</li> <li>Supplier Meetings</li> </ul>

**Sustainability Disclosure Report**  
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**Investor engagement** – Our executives regularly speak at financial conferences, host meetings, and share information with the media to keep our institutional and individual investors informed. We comply with ASX Continuous Disclosure requirements, which requires immediate ASX filing of all information that a reasonable person would expect to have a material effect on the price or value of a Companies securities. Additionally, we are a SEC registrant. A copy of these announcements, as well as our corporate policies, can be found on our corporate website. Stakeholders can also subscribe to our email communications through our website to stay informed on the latest corporate announcements.

**Government engagement** – We are working with federal, state, and local governments to engage with elected and regulatory officials about our projects as they develop. At the federal level, this includes informing officials across a range of groups, from the U.S. Department of Interior, U.S. Department of Energy, U.S. Department of Defense, and the U.S. Environmental Protection Agency. We discuss the importance of developing lithium carbonate production in the United States to support national energy security, decarbonisation, and the electrification of transportation.

At the state and local levels, we inform officials about how our Project is progressing. We also help state and local governments understand the rigorous permitting processes currently underway for our projects, increasing awareness about the stringent regulatory requirements that we will meet to ensure safe, environmentally responsible operations.

**Informing, understanding, and collaborating with our stakeholders** – Ioneer participates in and supports global, national, state, and local organisations to learn and share best practices, collaborate and engage with industry, government, and community members. Through these organisations, we gain further insight into stakeholder expectations while informing, influencing, and contributing to standards and practices that drive our industry forward.



**Performance Data** – Our commitment to sustainable practices and community engagement manifests in various facets. With key performance metrics derived from the Global Reporting Initiative (GRI) guidelines, we present a transparent account of our activities:

**1. Membership Associations:** We actively contributed to numerous membership associations during FY2023, amounting to a total investment of \$25,300. These memberships emphasise our alignment with sustainable mining practices, mineral exploration, battery technologies, and the roles of women in the mining sector, among other priorities. These associations may also engage in lobbying as part of their activities, thereby using membership dues.

**2. Infrastructure Investments & Services Support:**

It is noteworthy that we have facilitated technical consulting for Esmeralda County and the Fish Lake Valley Community concerning the Rhyolite Ridge Project. Direct payments were made to reimburse their fees for these services, amounting to \$24,054.

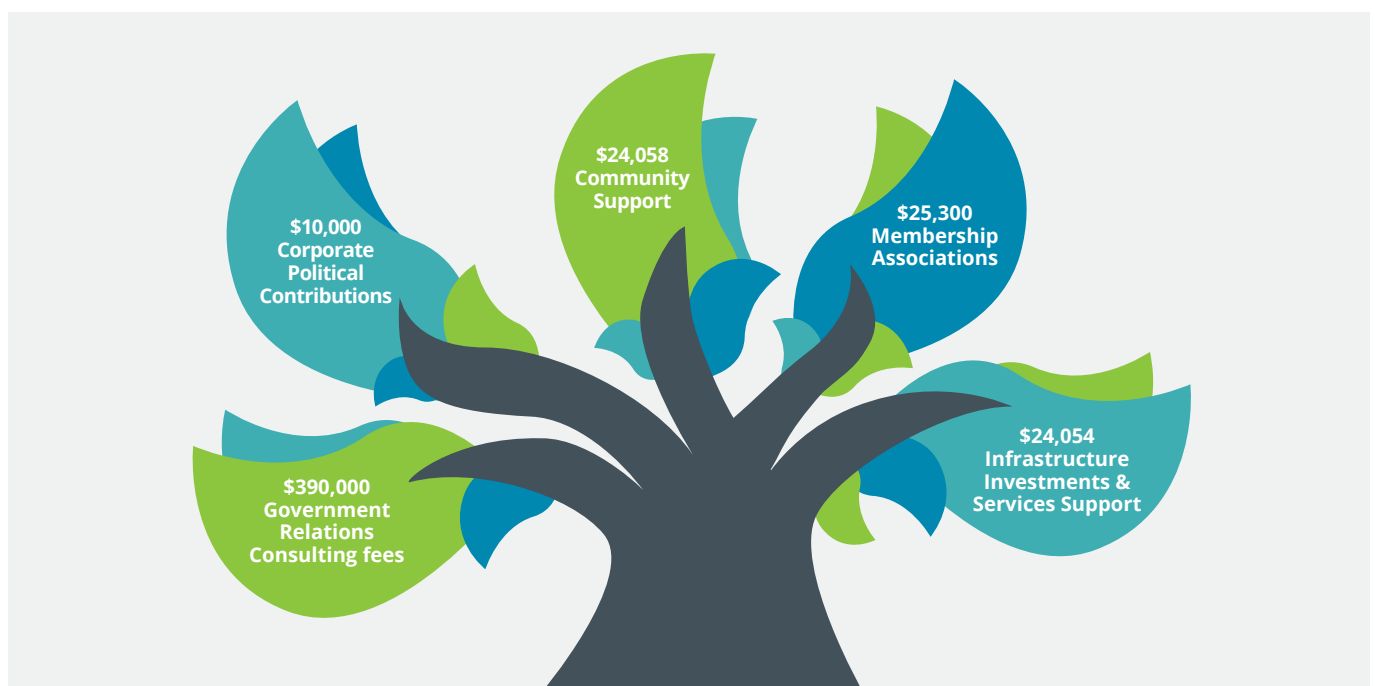
**3. Political Contributions:** Our FY2023 disclosures include political contributions amounting to \$10,000 and government relations consulting fees at \$390,000.

**Community, Indigenous Peoples and Tribal Nations**

loneer works closely with local communities and tribal nations near Rhyolite Ridge to ensure they have the opportunity to share in the benefits of the development. We believe advancing relationships with local communities and tribal nations includes consultation, building trust, and enabling long-term economic and social value by supporting locally- and tribally owned businesses and helping ensure communities benefit from having us as a neighbour.

**Governance** – Community, indigenous peoples, and tribal nations engagement at loneer is led by our VP of External Affairs and his team. They are responsible for managing the relationships with local communities and tribal nations and providing guidance on inclusion initiatives across the business.

Our Community, Indigenous Peoples and Tribal Nations policy defines our commitments.



## Sustainability Disclosure Report *continued*



*ioneer geologist, Daniel Chafetz, reviewing drill chips at site during Phase II drilling.*

**Strategy** - Ioneer focuses on engagement practices that are based on community needs and expectations driven by our years of working with local communities and tribal nations. The strategy focus areas are:

- Consultation
- Relationships
- Employment
- Investment
- Business Opportunities

These focus areas guide our approach to meeting local and tribal nation needs and providing active engagement and responsible collaboration.

**Engagement** - Our comprehensive engagement strategy includes multiple avenues of communication and proactively solicits and responds to feedback from county leaders, the community, and nearby tribal nations. For more than three years, Ioneer has provided details about the Project to nearby county commissions, tribal councils, and at community events seeking feedback from local leaders and citizens. We also host bi-yearly community meetings where an update on the Project is provided followed by a question-and-answer session and monthly 2-hour community coffee meetings. In addition, we publish a quarterly newsletter. We have supported numerous community and tribal cultural events, throughout the region through donations of time and funding. In 2020, we instituted the Sustainable World Scholarship Program for nearby high school students and to date have made \$30,000 in scholarship awards. Going forward, we are committed to offering additional training programs and promoting ways of economic collaboration in local communities and with tribal nations.

**Risk management** - We understand that our relationship with local communities and tribal nations is critical to our success. If we are unable to maintain a positive relationship with these stakeholders, it could adversely impact our ability to explore, develop and continue to operate. It could also potentially impact our reputation, relationship with governments, other local communities. In building and maintaining positive and mutually beneficial relationships with local tribal communities we strive to mitigate our risks, seize opportunities to access local knowledge and talent, and collaborate to build shared success.

We believe advancing Indigenous reconciliation means taking meaningful action. For Ioneer, that includes consultation, building trust and enabling long term economic and social value by supporting tribal businesses and helping ensure communities benefit from having us as a neighbour.

**Performance Data** – As part of our commitment to sustainable practices and community engagement, Loneer undertook several initiatives to ensure continuous dialogue and transparent communication with various stakeholders.

**1. Indigenous Peoples’ Rights:** Loneer strives to be respectful of indigenous peoples rights and is not aware of any instance where Loneer has violated those rights.

**2. Local Community Engagement:** As a development-focused company, we do not currently have operations. Nonetheless, our forward-looking strategy guarantees that local community engagement will be an integral part of our anticipated operations. We’ve already taken steps in this direction by:

- Holding two community-wide meetings in August 2022 and April 2023, where our leadership both updated the community and gathered feedback.
- Organising eight “Common Grounds with Loneer” listening sessions, allowing for open dialogue over casual settings like coffee or lunch.
- Hosting live sessions of BLM Scoping Meetings in January 2023, emphasising our commitment to transparent operations.
- Providing frequent updates to governing bodies such as the Nye County Commission, Esmeralda County Commission, Tonopah Town Board, and Mineral County Commission.
- Championing educational initiatives like Career Day in March 2023 at Tonopah High School and the Education Night for the Duckwater Shoshone Tribe in January 2023.
- Actively participating in and sponsoring local events, showcasing our commitment to being an integral part of the community. Events included Fish Lake Valley 4th of July Celebration, Mining Park Soiree, and the Women’s Club Christmas fundraiser.
- Collaborating with local bodies like the Northern Nye/ Esmeralda County Housing Group and the Esmeralda County Land Use Advisory Committee, reinforcing our pledge to communal growth.

## Health, Safety, and Wellness

**Governance** – Our commitment to our workers is that they return home safely every day. As we develop our safety policy and safety management system, they will define the attitude and behaviors we expect from everyone who works with us, or for us, fostering a culture that empowers workers to speak up if they see an unsafe situation or feel the work they’ve been asked to do is not safe.

The safety of our people and the communities where we work, and the integrity of our assets are foundational to all that we do. Safety is engrained in our values and culture and reinforced in every decision.

We have established a Safety Committee made up of a mixture of employees, representing both administrative and operational roles. They have direct responsibility to create the desired safety culture, and to govern, sustain and oversee the implementation of the Loneer Safety Management System. The Committee is developing risk management-based strategies and providing direction for Loneer’s safety objectives.

**Strategy** – At Loneer, our safety management approach is firmly rooted in a culture of continuous learning, empowering those directly involved in the operations. Our utmost priority while designing, maintaining, and operating Rhyolite Ridge is to ensure the safety of our team members, the local community, and the environment while striving for optimal operational performance. We pledge to consistently evaluate and mitigate potential risks associated with our facilities and infrastructure.

In the event of any unexpected incidents, our topmost concerns are the safety of our workforce and the surrounding community, stabilising the situation promptly, and preserving the environment. Our commitment to safety is a dynamic process, with continuous development of systems, standards, tools, and expertise to position us among the top-tier safety performers on a consistent basis.

This pursuit of safety excellence involves the maturation of our safety culture, continuous learning, applying acquired knowledge, and making necessary modifications to enhance our performance. This approach not only helps us maintain safety standards but also plays a crucial role in strengthening shareholder value.

## Sustainability Disclosure Report continued

**Risk management** – As an operating mine and chemical processing facility, Rhyolite Ridge will expose loneer personnel to inherent health and safety hazards. We will have programs in place to manage these risks, minimising the likelihood of a significant incident and helping to achieve our safety objectives and commitments. We will provide guidance and health and safety training to staff, so they are able to stay safe and meet our safety requirements. We will also conduct regular self-verification and assurance reviews to help ensure our health, safety, and environmental objectives are being met.

**Incident & emergency management** – loneer’s focus is on keeping our people, communities, and workplaces safe when an emergency occurs. Protecting life, stabilising the incident and environmental stewardship are our priorities. If there is a significant incident, we will use the globally recognised Incident Command System (ICS), which helps loneer build trust and confidence with our external stakeholders and allows us to align with other response organisations. The incident management process allows us to respond to, investigate, and learn from incidents effectively and consistently. The emergency response plans for all locations will be updated and exercised annually to ensure we have the appropriate people, resources, and equipment in place. Our plans will be updated annually to identify opportunities for improvement and to further develop enterprise resilience.

Reporting all potential and actual safety incidents is a critical component of loneer’s learning culture. Internal health and safety staff, independent of operations, will review and verify safety reports.

**Supplier safety management** – Properly trained suppliers are key to safe operations, so it is critical they commit to our safety requirements. loneer will create a supply chain and contractor safety management process, which will define the procedures, systems, and tools to manage onsite supplier performance. We will minimise and manage risks by qualifying, managing, and verifying all onsite suppliers.

**Performance data** – In FY2023, there were over 70,000 hours worked with no fatalities, lost time incidents, or first aids. One near miss occurred during the year. A digital safety inspection platform was rolled out for vehicles and workplace exams and 5 safety trainings were administered. Moreover, employees have the opportunity to utilise an Employee Assistance Program that offers them services including counseling and private sessions.

Training	
Management of Change	Site Hazard Awareness
Hazardous Communications	First Aid/CPR/AED Certification
NV Safe Workplace Responsibilities and Rights	

Metrics		
<p><b>&gt;70,000</b> Hours worked – no lost time</p>		
<p><b>1</b> Near miss</p>	<p><b>0</b> First Aid</p>	<p><b>0</b> Lost time</p>



## Environmental Stewardship

loneer recognises the need to operate sustainably as we diligently work to bring our lithium and boron production activities online. We believe in designing our projects in a way that minimises potential impacts on climate and the environment, and we are committed to meeting the expectations outlined in our regulatory permits. Our goal is to use our sustainability program to drive change and continuously identify new opportunities to improve processes and technologies, incorporating enhancements that reduce our emissions and help support a low-carbon footprint.

### Climate and GHG Emissions

loneer will continue to contribute to a reliable, affordable, and secure global energy supply, and do so in a sustainable way. We're taking meaningful steps to ensure GHG emissions are accurately quantified as we build toward being able to

set realistic emissions targets through 2027 when the facility will be in steady-state operations. Lithium will continue to be an integral part of a diversified global energy mix through 2050 and beyond as one of the key building block products used in electric vehicles. To remain resilient, we must continue to optimise our operational efficiency. loneer has focused on designing the Rhyolite Ridge facility utilising available technologies to minimise our carbon emissions. This includes generating its own electricity (94%) from steam associated with the sulfuric acid process and waste heat bypass. The remaining 5% will be obtained from on-site diesel generators thus reducing our overall GHG emissions profile and dependence on the local electrical grid. This near-closed loop system will provide Rhyolite Ridge electrical requirements at a carbon emissions intensity that is 95% lower than the current Nevada electrical grid (81.32 kgCO<sub>2</sub>/MWH vs 1860 kgCO<sub>2</sub>/MWH off the Nevada electrical Grid).



*View from Tiehm's Buckwheat Conservation Center.*

## Sustainability Disclosure Report

### *continued*

#### Reducing particulate matter and other emissions

Particulate emission sources at Rhyolite Ridge will consist mainly of vehicle and dust emissions while the process will contribute to SO<sub>2</sub> and NO<sub>x</sub>. Ioneer is currently evaluating technologies and practices for reducing Rhyolite Ridge's emissions profile to mitigate any impacts from our operations on nearby residents.

#### Developing carbon benchmarks

As our Project matures through construction and into steady-state operations, Ioneer plans to establish benchmarks to measure, monitor, and verify our greenhouse gas (GHG) emissions profile. We will be evaluating our approach to quantify direct and indirect emissions (Scope 1, 2, and 3) with ISO 14064-1:2018 to identify the best practice for verification and certification.

Once we achieve steady-state operations and can confirm our GHG footprint, we will begin evaluating options to reduce or offset those emissions generated on-site. This will enable us to evaluate setting emissions reduction goals using science-based targets. This approach supports the requirements outlined within TSM Protocol numbers 3 (Climate Change) and 8 (Energy, GHG Emissions Management) and the UN sustainability goals 7 (Affordable and Clean Energy),<sup>11</sup> (Sustainable Cities and Communities),<sup>12</sup> (Responsible Production and Consumption) and 13 (climate action). We will also continue to monitor climate-related regulations as part of our ongoing risk management efforts.

#### Biodiversity

As part of our commitment to the planet, Ioneer is working with federal, state, and local agencies to address biodiversity risks and help protect habitats near our operations. Our commitment to biodiversity means developing mitigation strategies for local flora and fauna and restoring areas affected by our operations when we're done.

Our proposed mining and chemical manufacturing operations span a unique ecosystem. This ecosystem is home to a number of species of flora and fauna, but specifically one endangered plant species, Tiehm's buckwheat. The plant was listed as endangered by the United States Department of Fish and Wildlife in December 2022, effective 17 January 2023.

Ioneer's reclamation strategy for Rhyolite Ridge is based on having a very strong baseline of all the flora and fauna that occur on-site. Then, as the mine progresses, to develop comprehensive approaches to address specific ecological, wildlife and land use impacts specific to those ecosystems. We recognise that nature and climate concerns go hand in hand and pose a risk to our business. By taking an integrated approach to sustainability and biodiversity, we can help protect and restore the ecosystems where we operate.

**Governance** – We plan to manage land use by minimising or avoiding disturbance where possible, and through active mitigation and reclamation of land used for operations. As there are some unique factors associated with the land area, we will complete significant planning and analysis to determine the most comprehensive approach to managing an asset's lifecycle. As an example, with respect to Tiehm's buckwheat, Ioneer has designed a strategy to avoid the areas where buckwheat has been mapped. We will also supplement the population by collecting seeds and growing seedlings in the Tiehm's Buckwheat Conservation Center specifically for transplanting back on-site. In addition to dealing with the buckwheat, each specific reclamation strategy will be tracked against key performance metrics which are used to support operational leadership's decision making. Ioneer will also participate in regional initiatives and industry committees contributing directly or indirectly to species and habitat research, monitoring and mitigation.

**Strategy** – From project planning through to an asset's retirement, we take biodiversity considerations into account and identify potential environmental impacts so they can be avoided, minimised or mitigated to more quickly restore healthy, functioning ecosystems and achieve regulatory site closures. Pre-disturbance planning includes:

- Incorporating soils, vegetation, habitat assessment and mitigation, and regeneration planning into our project development plans.
- Optimising revegetation in consideration of site conditions to avoid wildlife impacts and speed up recovery.
- Seed germination and out planting
- Maintaining 500-meter protection buffer for Critical Habitat area



*A Day of Water Sampling.*

- While operations are underway, we take actions that support productive land use and minimise impact to biodiversity, including:
  - Managing vegetation to reduce invasive plants, promote desirable natural vegetation and stabilise soils.
  - Preventing spills.
  - Limiting traffic and reducing speed and noise to reduce wildlife disturbance and collisions.
  - Ensuring soil salvage piles are identified and maintained so we have adequate materials for future reclamation.

When we cease operations at the pit or spent ore storage facility, we will retire the asset in a responsible manner. Reasonable efforts will be made to re use, sell, transfer, salvage or recycle materials associated with our decommissioning activities.

**Risk Management** – Biodiversity-related risks and opportunities are formally identified, assessed, and evaluated through the asset level risk assessments. Risks associated with biodiversity and land use are reviewed and assessed for materiality on an annual basis, which helps us establish and update priorities for focused action and mitigation.

### Water Management and Conservation

While we are currently not in operation, we are always looking for ways to be a good steward of this resource. Those efforts include using alternative water sources where possible and being more efficient with how we produce, source and discharge water. We also assess and act on water availability risk at the local level, with consideration of stakeholders, future demand, regulations, and potential changes in climate.

**Governance** – Environment and water experts from our operations teams will work together to meet or exceed regulatory compliance in minimising impacts to surface and groundwater. We will continue to advance our commitment to water stewardship as the facility moves through construction and into steady-state operations. We will annually report on water use performance in our sustainability report.

**Strategy** – Loneer will use water as part of its leaching process. This process facility is designed to be a zero liquids discharge system with an annual water consumption of 6.14 m<sup>3</sup> and a water recycling rate currently planned to be 50%. The annual consumption rate is made up of 73.5% leaching/cooling water and 26.5% attributed to the manufacturing of reagents and blasting.

Loneer will actively track water use metrics across our operations and have policies and procedures in place to protect water sources. As part of the continuous improvement process, loneer will continue to refine our water use strategies to improve water use efficiency. Water sourcing and efficiency considerations are integrated into our strategic plan and will be included as part of our annual capital allocation planning. The primary lever to maintain a low water use intensity is to continue to improve the overall water recycling rate at the facility.

**Risk Management** – Water-related risks and opportunities will be formally identified, assessed, and evaluated through asset and enterprise-level risk assessments, informed by our water management plans. Strategic risks associated with water stewardship are reviewed and evaluated for materiality on an annual basis. This review helps us establish and update priorities for focused action and mitigation. We will manage water availability risks in our region through extensive monitoring of our water withdrawals. Upon operational commencement, loneer will manage its discharge quantity and quality in line with its Water Pollution Control Permit and applicable water rights.

# Appendix A: Concordance Tables

## Global Reporting Initiative (GRI)

GRI general disclosures: Ioneer Ltd. has reported the information cited in this GRI content index for the period of 1 July 2022 to 30 June 2023 with reference to the GRI standards.

### GRI 1 Used:

#### GRI Foundation 2021

#### GRI 2: General Disclosures 2022 (Governance)

Disclosure #	Disclosure name	Location in Report
2-1	Organizational details	Corporate Directory, page 30
2-2	Entities included in the organization's sustainability reporting	<a href="#">Annual Report 2023</a> Controlled Entities, page 81
2-3	Reporting period, frequency and contact point	Corporate Directory, page 30
2-4	Restatements of information	N/A
2-5	External assurance	<a href="#">Annual Report 2023</a> Independent Auditor's Report, page 105
2-6	Activities, value chain, and other business relationships	<a href="#">Annual Report 2023</a> Business Strategy, page 46
2-7	Employees	Our People and Culture, page 10
2-8	Workers who are not employees	Our People and Culture, page 10
2-9	Governance structure and composition	<a href="#">Annual Report 2023</a> Governance, page 26 and Board of Directors, page 40
2-10	Nomination and selection of the highest governance body	<a href="#">Annual Report 2023</a> Remuneration Report, Section 3.1, page 52
2-11	Chair of the highest governance body	<a href="#">Annual Report 2023</a> Board of Directors, page 40
2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">Annual Report 2023</a> Governance, page 26
2-13	Delegation of responsibility for managing impacts	<a href="#">Annual Report 2023</a> Governance, page 26
2-14	Role of the highest governance body in sustainability reporting	<a href="#">Ioneer Board of Directors Charter</a>
2-15	Conflicts of interest	<a href="#">Ioneer Board of Directors Charter</a>
2-16	Communication of critical concerns	N/A
2-17	Collective knowledge of the highest governance body	<a href="#">Nomination and Remuneration Committee Charter</a>
2-18	Evaluation of the performance of the highest governance body	<a href="#">Ioneer Board of Directors Charter</a>
2-19	Remuneration policies	<a href="#">Nomination and Remuneration Committee Charter</a>

<b>GRI 1 Used: GRI Foundation 2021</b>		<b>Disclosure #</b>	<b>Disclosure name</b>	<b>Location in Report</b>
<b>GRI 2: General Disclosures 2022 (Governance)</b> <i>continued</i>		2-20	Process to determine remuneration	<a href="#">Nomination and Remuneration Committee Charter</a>
		2-21	Annual total compensation ratio	N/A
		2-22	Statement on sustainable development strategy	Our Approach to Sustainability, page 5
		2-23	Policy commitments	<a href="#">Employee Relationship Policy</a> <a href="#">Equal Employment Opportunity Policy</a> <a href="#">Community and Indigenous Peoples Policy</a>
		2-24	Embedding policy commitments	<a href="#">Employee Relationship Policy</a> <a href="#">Equal Employment Opportunity Policy</a> <a href="#">Community and Indigenous Peoples Policy</a>
		2-25	Processes to remediate negative impacts	N/A
		2-26	Mechanisms for seeking advice and raising concerns	<a href="#">Whistleblower Policy</a>
		2-27	Compliance with laws and regulations	<a href="#">3QFY23 Quarterly Activities Report, page 4</a>
		2-28	Membership associations	External Engagement, page 14
		2-29	Approach to stakeholder engagement	Community, Indigenous Peoples, and Tribal Nations, page 15
	2-30	Collective bargaining agreements	N/A	
<b>GRI 3: Material Topics 2022</b>		3-1	Process to determine material topics	Materiality, page 5 and Definitive Feasibility Study
		3-2	List of material topics	Materiality, page 5
		3-3	Management of material topics	Materiality, page 5
<b>GRI 201: Economic Performance 2016</b>	Economic impacts	201-1	Direct economic value generated and distributed	<a href="#">Annual Report 2023</a> Employee Benefits and KMP Disclosures, page 99 and <a href="#">Applied Analysis Report</a>
		201-2	Financial implications and other risks and opportunities for the organization's activities due to climate change	N/A
		201-3	Defined benefit plan obligations and other retirement plans	N/A
		203-1	Infrastructure investments and services supported	External Engagement, page 15 and <a href="#">Applied Analysis Report</a>
		204-1	Proportion of spending on local suppliers	N/A

## Appendix A: Concordance Tables

*continued*

GRI 1 Used: GRI Foundation 2021		Disclosure #	Disclosure name	Location in Report
<b>GRI 202: Market Presence 2016</b>		202-1	Ratios of standard entry level wage by gender compared to local minimum wage	N/A
		202-2	Proportion of senior management hired from the local community	N/A
<b>GRI 203: Indirect Economic Impacts 2016</b>		203-1	Infrastructure Investments and Services Supported	External Engagement, page 15
		203-2	Significant Indirect Economic Impacts	N/A
<b>GRI 204: Procurement Practices 2016</b>		204-1	Proportion of Spending on Local Suppliers	N/A
<b>GRI 205: Anti-Corruption 2016</b>		205-1	Operations assessed for Risks Related to Corruption	N/A
		205-2	Communication & training about anti-corruption policies and procedures	<a href="#">Anti-Bribery and Anti-Corruption Policy</a>
		205-3	Confirmed incidents of corruption and actions taken	N/A
<b>GRI 206: Anti-Competitive Behavior 2016</b>		206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	N/A
<b>GRI 207: Tax 2019</b>		207-1	Approach to tax	N/A
		207-2	Tax governance, control, and risk management	N/A
		207-3	Stakeholder engagement and management of concerns related to tax	N/A
		207-4	Country-by-country reporting	N/A
<b>GRI 302-308 Environmental</b>	Energy	302-1	Energy consumption within the organization	Environmental Stewardship, page 19
		302-3	Energy intensity	Environmental Stewardship, page 19
		302-4	Reduction of energy consumption	Environmental Stewardship, page 19
		302-5	Reductions in energy requirements of products and services	N/A
	Water & effluents	303-1	Interactions with water as a shared resource	Water Management and Conservation, page 11
		303-2	Management of water discharge-related impacts	N/A
		303-3	Water withdrawal	N/A
		303-4	Water discharge	N/A
		303-5	Water consumption	N/A

**GRI 1 Used:****GRI Foundation 2021****GRI 302-308  
Environmental***continued*

	<b>Disclosure #</b>	<b>Disclosure name</b>	<b>Location in Report</b>
Biodiversity	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Biodiversity, page 20
	304-2	Significant impacts of activities, products, and services on biodiversity	Biodiversity, page 20
	304-3	Habitats protected or restored	Biodiversity, page 20
	304-4	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	Biodiversity, page 20
Emissions	305-1	Direct (scope 1) GHG emissions	Climate and GHG Emissions, page 19
	305-2	Energy indirect (scope 2) GHG emission	Climate and GHG Emissions, page 19
	305-3	Other indirect (scope 3) GHG emissions	Climate and GHG Emissions, page 19
	305-4	GHG emissions intensity	Climate and GHG Emissions, page 19
	305-5	Reduction of GHG emissions	Climate and GHG Emissions, page 19
	305-6	Emissions of Ozone-Depleting Substances (ODS)	N/A
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Reducing Particulate Matter and Other Emissions, page 10
Effluents and waste	306-1	Waste generation and significant waste-related impacts	N/A
	306-2	Management of significant waste related impacts	N/A
	306-3	Waste generated	N/A
	306-4	Waste diverted from disposal	N/A
	306-5	Waste directed to disposal	N/A
Supplier environmental assessment	308-1	New suppliers that were screened using environmental criteria	N/A
	308-2	Negative environmental impacts in the supply chain and actions taken	N/A
Employment	401-1	New employee hires and employee turnover	Our People and Culture, page 10

## Appendix A: Concordance Tables

*continued*

### GRI 1 Used:

### GRI Foundation 2021

### GRI 401-415 Social

	<b>Disclosure #</b>	<b>Disclosure name</b>	<b>Location in Report</b>
	401-2	Benefits provided to full-time employees	Our People and Culture, page 10
	401-3	Parental leave	Our People and Culture, page 10
Occupational health & safety	403-1	Occupational health and safety management system	Health, Safety, and Wellness, page 17
	403-2	Hazard identification, risk assessment, and incident investigation	N/A
	403-3	Occupational health services	N/A
	403-4	Worker participation, consultation, and communication on occupational health and safety	Health, Safety, and Wellness, page 17
	403-5	Worker training on occupational health and safety	Health, Safety, and Wellness, page 17
	403-6	Promotion of worker health	Health, Safety, and Wellness, page 17 and Our People and Culture, page 10
	403-7	Prevention & mitigation of occupational health and safety impacts directly linked by business relationships	Health, Safety, and Wellness, page 17
	403-8	Workers covered by an occupational health and safety management system	N/A
	403-9	Work-related injuries	Health, Safety, and Wellness, page 17
	403-10	Work-related ill health	Health, Safety, and Wellness, page 17
Training and education	404-1	Average hours of training per year per employee	N/A
	404-2	Programs for upgrading employee skills and transition assistance programs	Our People and Culture, page 10
	404-3	Percentage of employees receiving regular performance and career development reviews	N/A
Diversity & equal opportunity	405-1	Diversity of governance bodies and employees	Our People and Culture, page 10
	405-2	Ratio of basic salary and remuneration of women to men	N/A
Non-Discrimination	406-1	Incidents of discrimination and corrective actions taken	Our People and Culture, page 10

**GRI 1 Used:****GRI Foundation 2021**

		<b>Disclosure #</b>	<b>Disclosure name</b>	<b>Location in Report</b>
<b>GRI 401-415 Social</b> <i>continued</i>	Freedom of Association and Collective Bargaining	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">Employment Relationship Policy</a>
	Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor	<a href="#">Equal Employment Opportunity Policy</a>
	Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">Equal Employment Opportunity Policy</a>
	Rights of Indigenous Peoples	411-1	Incidents of violations involving rights of indigenous peoples	Community, Indigenous Peoples, and Tribal Nations, page 15
	Local communities	413-1	Operations with local community engagement, impact assessments and development programs	Community, Indigenous Peoples, and Tribal Nations, page 15
		413-2	Operations with significant actual and potential negative impacts on local communities	N/A
	Supplier social assessment	414-1	New suppliers that were screened using social criteria	N/A
		414-2	Negative social impacts in the supply chain and actions taken	N/A
	Public Policy	415-1	Political contributions	External Engagement, page 15

**Appendix A: Concordance Tables**  
*continued*

**UN Sustainable Development Goals Concordance Table**

Sustainable Development Goals	Relevant Ioneer Activities and Policies
 <p><b>SDG 3: Good Health and Well-being</b></p>	<ul style="list-style-type: none"> <li>Ensuring worker safety through the development of safety policies and a safety management system.</li> <li>Establishing a Safety Committee overseeing the Ioneer Safety Management System.</li> <li>Offering Employee Assistance Program with counseling services.</li> </ul>
 <p><b>SDG 4: Quality Education</b></p>	<ul style="list-style-type: none"> <li>Ioneer provides several scholarships to high school graduates in local communities.</li> </ul>
 <p><b>SDG 5: Gender Equality</b></p>	<ul style="list-style-type: none"> <li>Promoting a diverse workforce and implementing measures for equal opportunities regardless of gender, race, or background.</li> <li>Ensuring an inclusive work environment where all employees are treated with respect and dignity.</li> <li>Developing programs and initiatives that support and promote equal opportunities.</li> <li>50% of the workforce in FY2023 was female, an increase from FY2022.</li> <li>Establishment of DE&amp;I targets overseen at the Board level.</li> <li>No incidents of discrimination reported in FY2023.</li> </ul>
 <p><b>SDG 8: Decent Work and Economic Growth</b></p>	<ul style="list-style-type: none"> <li>Policies on Equal Employment Opportunity and Employment of Child Labor.</li> <li>Forced Labor and Freedom of Association policies.</li> <li>Harassment in the Workplace policy.</li> <li>Comprehensive compensation &amp; benefits for US-based employees.</li> <li>6 new employee hires and 7% employee turnover in FY2023.</li> </ul>
 <p><b>SDG 10: Reduced Inequality</b></p>	<ul style="list-style-type: none"> <li>Equal Employment Opportunity Policy.</li> </ul>
 <p><b>SDG 11: Sustainable Cities and Communities</b></p>	<ul style="list-style-type: none"> <li>Engaging with local communities to understand their values and concerns.</li> <li>Promoting sustainable practices that align with community needs.</li> <li>Tribal Consultations.</li> </ul>

## Sustainable Development Goals



### SDG 12: Responsible Production and Consumption

## Relevant Ioneer Activities and Policies

- Investing in innovative solutions that maximise resource utilisation.
- Using a sustainability program to identify improvements in processes and technologies.



### SDG 13: Climate Action

- The Board's ESG Committee discusses climate change.
- The Audit and Risk Committee oversees the financial impacts from evolving sustainability matters, including climate change.
- Reducing GHG emissions through efficient operational design and practices.
- Actively monitoring climate-related regulations as part of risk management efforts.



### SDG 15: Life on Land

- Addressing biodiversity risks, protecting habitats, and developing mitigation strategies for local flora and fauna.
- Creating a reclamation strategy for Rhyolite Ridge to protect and restore ecosystems.
- Commitment to managing land use, avoiding disturbance, and reclamation.



### SDG 16: Peace and Justice Strong Institutions

- Upholding a commitment to ethical behavior in all operations.
- Establishing a Code of Conduct and ensuring all employees and partners adhere to it.
- Regularly monitoring compliance with relevant laws and regulations.
- The Code of Business Conduct & Ethics reflects the company's commitment to conducting business safely, legally, ethically, and sustainably.
- Ioneer respects the UN Universal Declaration of Human Rights and other international standards.
- Regular ESG Committee meetings and Board supervision on sustainability approach.

# Corporate Directory

## Directors

James D. Calaway	Executive Chairman
Bernard Rowe	Managing Director
Stephen Gardiner	Non-Executive Director
Alan Davies	Non-Executive Director
Rose McKinney-James	Non-Executive Director
Margaret R. Walker	Non-Executive Director

## Company Secretary

Ian Bucknell

## Auditor

Ernst & Young  
200 George Street  
Sydney NSW 2000

## Offices

### Sydney (Registered office):

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e-mail: [info@ioneer.com](mailto:info@ioneer.com)

### Reno:

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Reno Nevada 89521  
United States of America

## Share Registrar

Boardroom Pty Limited  
Grosvenor Place  
Level 12, 225 George Street  
SYDNEY NSW 2000  
Telephone: 1300 737 760







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