# **Hochschild Mining PLC**

Sustainability indicators included in the Sustainability Report 2024 for the period ended December 31, 2024, together with the independent limited assurance report





Tanaka, Valdivia, Arribas & Asociados Sociedad Civil de R. L

# Independent Accountant Assurance report

To the Management of Hochschild Mining PLC:

Scope

We have been hired by Hochschild Mining PLC (hereinafter " Hochschild" or "the Company"), to perform a limited assurance engagement, as defined by the International Standards on Assurance Engagements (hereinafter "the Engagement"), to report on 29 sustainability indicators detailed in Annex 1 (the "Subject Matter") and contained in the Sustainability Report 2024 with information corresponding to the period from January 1 to December 31, 2024.

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Sustainability Report 2024, and accordingly, we do not express a conclusion on this information.

Criteria applied by Hochschild

In preparing the Subject Matter detailed in Annex 1, the Company applied the criteria of the Global Reporting Initiative (GRI) standard, included in Annex 2 of this Report (the Criteria).

Responsibilities of Hochschild

The management of the Company is responsible for selecting the Criteria and presenting the Subject Matter in accordance with the Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

Responsibilities of EY

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000 (Revised)') and the terms and conditions for this commitment agreed with Hochschild in the contract signed on March 27, 2025. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

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# Independent Accountant Assurance report (continue)

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

#### Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

#### Description of the Procedures Performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information, and applying analytical and other appropriate procedures.

### Our procedures included:

- Conducting interviews to obtain an initial understanding to comprehend the business and the process of preparing the Sustainability Report 2024 report (collection, consolidation, and presentation of the Subject Matter information).
- Obtaining information related to the Subject Matter.
- Reviewing the documentation received according to the established criteria referenced in Annex 2.



# Independent Accountant Assurance report (continue)

- Verifying that the calculation criteria have been correctly applied in accordance with the methodologies described in the Criteria.
- Carrying out analytical review procedures to support the reasonableness of the data.
- Identifying and analyzing assumptions used to support the data.
- Identifying discrepancies and verifying that issues identified during the verification process have been adjusted.

We also performed such other procedures as we considered necessary in the circumstances.

#### Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Subject Matter for the period from January 1 to December 31, 2024, in order for it to be in accordance with the established Criteria.

### Restricted use

This assurance report is intended solely for the information and use of Hochschild and is not intended to be and should not be used by anyone other than this specified part.

Lima, Perú, July 09, 2025

Countersigned by:

Carlos Francisco Valdivia Valladares

Partner

Tanaka, Valdivia & Asociados S. Civil de R.L.

# **Hochschild Mining PLC**

### Annex 1

### **Subject Matter**

The non-financial information identified in the indicators included in the Report printed and included by the Company on its website $^1$  is presented in the following table:

No.	Content	Indicator	Reported Criteria
1	GRI 2: General Disclosures 2021	2-7: Employees	All indicator criteria
2	GRI 2: General Disclosures 2021	2-8: Workers who are not employees	All indicator criteria
3	GRI 2: General Disclosures 2021	2-9: Governance structure and composition	All indicator criteria
4	GRI 2: General Disclosures 2021	2-11: Chair of the highest governance body	All indicator criteria
5	GRI 2: General Disclosures 2021	2-28: Membership in associations	All indicator criteria
6	GRI 2: General Disclosures 2021	2-29: Approach to stakeholder engagement	All indicator criteria
7	GRI 204: Procurement Practices 2016	204-1: Proportion of spending on local suppliers 413-1: Operations with	All indicator criteria
8	GRI 413: Local Communities 2016	local community engagement, impact assessments, and development programs 302-1: Energy	All indicator criteria
9	GRI 302: Energy	consumption within the organization	All indicator criteria
10	GRI 302: Energy	302-3: Energy intensity	All indicator criteria
11	GRI 303: Water and Effluents	303-3: Water withdrawal	All criteria except: c. A breakdown of total water withdrawal from each of the sources listed in 303-3-a and 303-3-b (in megaliters), by: i. Freshwater (≤ 1000 mg/L total dissolved solids) ii. Other water (> 1000 mg/L total dissolved solids)
12	GRI 303: Water and Effluents	303-4: Water discharge	All indicator criteria
13	GRI 305: Emissions	305-1: Direct (Scope 1) GHG emissions	All indicator criteria

<sup>1</sup> The maintenance and integrity of The Company's (https://www.hochschildmining.com/sustainability/sustainability-reports-and-policies/) website repository of the Report is the responsibility of Hochschild Mining PLC. The work carried out by EY does not include consideration of these activities and, therefore, EY accepts no responsibility for any difference between the information presented on such website and the Subject Matter contained in the Report on which the Commitment was made and the conclusion was issued.

No.	Content	Indicator	Reported Criteria
14	GRI 305: Emissions	305-2: Energy indirect (Scope 2) GHG emissions	All indicator criteria
15	GRI 305: Emissions	305-3: Other indirect (Scope 3) GHG emissions	All criteria except: d. Categories and activities related to Scope 3 GHG emissions included in the calculation
16	GRI 305: Emissions	305-4: GHG emissions intensity	All indicator criteria
17	GRI 306: Waste 2020	306-3: Waste generated	All indicator criteria
18	GRI 306: Waste 2020	306-4: Waste diverted from disposal	All indicator criteria
19	GRI 306: Waste 2020	306-5: Waste directed to disposal	All indicator criteria
20	GRI 403: Occupational Health and Safety	403-1: Occupational health and safety management system	All indicator criteria
21	GRI 403: Occupational Health and Safety	403-2: Hazard identification, risk assessment, and incident investigation	All indicator criteria
22	GRI 403: Occupational Health and Safety	403-3: Occupational health services	All indicator criteria
23	GRI 403: Occupational Health and Safety	403-4: Worker participation, consultation, and communication on occupational health and safety	All indicator criteria
24	GRI 403: Occupational Health and Safety	403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	All indicator criteria
25	GRI 403: Occupational Health and Safety	403-8: Workers covered by an occupational health and safety management system	All indicator criteria

No.	Content	Indicator	Reported Criteria  All criteria except: a. For all employees: ii. Number and rate of high-consequence work-related injuries (excluding fatalities); iv. Main types of work-related injuries; v. Number of hours worked.
26	GRI 403: Occupational Health and Safety	403-9: Work-related injuries	b. For all workers who are not employees but whose work or workplace is controlled by the organization: ii. Number and rate of high-consequence work-related injuries (excluding fatalities); iv. Main types of work-related injuries; v. Number of hours worked.
			c. Hazards that pose a risk of high-consequence injury, including: i. How these hazards were identified; ii. Which of these hazards have caused or contributed to high-consequence injuries during the reporting period; iii. Actions taken or planned to eliminate these hazards and minimize risks using the hierarchy of controls.
27	GRI 405: Diversity and Equal Opportunity	405-1: Diversity of governance bodies and employees	All indicator criteria
28	GRI 401: Employment 2016	401-1: New employee hires and employee turnover	All indicator criteria
29	GRI 404: Training and Education 2016	404-1: Average hours of training per year per employee	All indicator criteria

# **Hochschild Mining PLC**

### Annex 2

The assurance criteria are those applicable to the Subject Matter and the statement of presentation in accordance with GRI Standard 2: General Disclosures 2021 and the GRI Topic Standards, including their thematic content available at:

https://www.globalreporting.org/how-to-use-the-gri-standards/gri-standards-spanish-translations/

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