

### 5.1 Corporate Governance & Business Ethics

that reported matters will be kept confidential and may be communicated anonymously if desired.

While we encourage employees and other stakeholders to first report concerns through their team leader, individuals can also use the Orla Confidence Line. This confidential service is available 24/7, in English and Spanish, and is managed by an independent reporting and risk mitigation agency. The service is a safe option for reporting concerns when other avenues may not be suitable. Once a complaint is received, it is promptly

investigated by the Chair of the Audit Committee to ensure thorough and impartial handling of the matter.

#### Transparent Payments

Orla is committed to tax and payment transparency and to complying with all applicable tax laws, rules, and regulations. The Board oversees Orla's financial reporting, including tax matters.

We provide annual reports on our tax payments to governments in the jurisdictions where we operate, as

required by the Canadian Extractive Sector Transparency Measures Act (ESTMA). This information includes details about taxes, royalties, fees, and other types of payments in each country where we operate.

With limited exceptions, employees and Company representatives are prohibited from offering, promising, or authorizing payments or other benefits to government officials, political parties, election campaigns, or political candidates. For more information, please see the [ESTMA disclosure archive](#) on our website.



## Performance

As of December 31, 2024, Orla's Board was comprised of 10 directors, 8 of whom were independent of the Company.

To enhance environmental governance and accountability across Orla, we created five new environmental standards, which are discussed in the Environment section of this report.

We continued to report on Orla's efforts to comply with Canada's new Fighting Against Forced Labour and Child Labour in Supply Chains Act. Our [2024 Modern Slavery Report](#) outlines our actions to prevent and reduce the risk of modern slavery in our supply chain.

We adopted a [Responsible Procurement Standard](#), marking a significant milestone in Orla's commitment to ethical sourcing

practices. Our goal is to ensure that our operations and the precious metals we sell, as well as the products and services we purchase, are manufactured in a manner that is respectful to human rights and the rights of workers. We developed and launched a mandatory training course for all employees in December 2024, introducing the [Responsible Procurement Standard](#) and key concepts such as child labour, forced labour, and modern slavery.

We also delivered a comprehensive training course specifically for the procurement team of our Camino Rojo operation to go beyond the requirements of the [Responsible Procurement Standard](#), covering best practices for responsible and sustainable procurement, due diligence, responsible local procurement, and its connection to human rights.