



Independent practitioner's limited assurance report on EVR Operations Limited's Performance Statement of Line Creek Operations conformance with the International Council on Mining and Metals (ICMM) Mining Principles and Performance Expectations (ICMM PE) and the Mining Association of Canada's (MAC) Towards Sustainable Mining (TSM) Protocols

To the Directors of EVR Operations Limited,

We have undertaken a limited assurance engagement of the Performance Statement of EVR Operations Limited's (EVR) Line Creek Operations (LCO) as at December 10, 2024.

EVR's responsibility for the Performance Statement

EVR is responsible for the preparation of the Performance Statement in accordance with the criteria established in the following (together the applicable criteria) and detailed in Exhibit 1:

- Mining Association of Canada's (MAC) Towards Sustainable Mining (TSM) Protocols; and
- International Council on Mining and Metals (ICMM) Mining Principles and Performance Expectations.

EVR is also responsible for the design, implementation and maintenance of internal control relevant to the preparation of the Performance Statement that is free from material misstatement, whether due to fraud or error.

Our independence and quality management

We have complied with independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA Code) and of the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian 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 the firm to 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.

Our responsibility

Our responsibility is to express a limited assurance conclusion on the Performance Statement based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the International Auditing and Assurance Standards Board.

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"PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Performance Statement is free from material misstatement.

A limited assurance engagement involves assessing the suitability in the circumstances of LCO's use of the applicable criteria as the basis for the preparation of the Performance Statement, assessing the risks of material misstatement of the Performance Statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the Performance Statement. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

Our engagement included, among others, the procedures performed detailed in Exhibit 2 and subsequent schedules.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Inherent limitations

Qualitative interpretations of relevance, materiality and the accuracy of data are subject to individual assumptions and judgments.

Limited assurance conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that LCO's Performance Statement as at December 10, 2024 is not prepared, in all material respects, in accordance with the applicable criteria.

Purpose of Performance Statement and restriction on use of our report

The Performance Statement has been prepared in accordance with the applicable criteria to report LCO's conformance with the applicable criteria. As a result, the Performance Statement may not be suitable for another purpose. Our report is intended solely for EVR.

We acknowledge the disclosure of our report, in full only, by EVR at its discretion, to the Mining Association of Canada (MAC) and the International Council on Mining and Metals (ICMM) without assuming or accepting any responsibility or liability to the MAC and ICMM, or any other third party in respect of this report.



We neither assume nor accept any responsibility or liability to any third party in respect of this report.

PricewaterhouseCoopers LLP

Chartered Professional Accountants

Vancouver, British Columbia
December 10, 2024



Exhibit 1 – Criteria

The International Council on Mining and Metals (ICMM) and the Mining Association of Canada (MAC)'s Towards Sustainable Mining (TSM) developed equivalency benchmarks to facilitate cross-recognition of the standards and initiatives where the validation process of the other scheme is equally credible and robust, to avoid duplication of third-party assessment work.

The following criteria was used to assess EVR's Line Creek Operations' (LCO) Performance Statement, but the summary of procedures performed will be presented in accordance with TSM's Protocols and the Responsible Sourcing Alignment Supplement.

Name of standards
ICMM Principles and Performance Expectations (facility level)
MAC's Towards Sustainable Mining (MAC TSM) Protocols:
<ul style="list-style-type: none">• Biodiversity Conservation Management (2020 version)• Crisis Management and Communications Planning (2022 version)• Climate Change (2021 version)• Indigenous and Community Relationships (2019 version)• Preventing Child and Forced Labour (2019 version)• Safety and Health (2020 version)• Tailings Management (2023 version)<ul style="list-style-type: none">◦ OMS Guide (2021 version)◦ Tailings Guide (2021 version)◦ Table of Conformance (2022 version)• Water Stewardship (2018 version)
MAC TSM Responsible Sourcing Alignment Supplement (2021 version)



The following criteria are not in scope as these are Corporate requirements and not applicable at the facility level. These are separately verified on an annual basis.

Not in scope

MAC TSM Responsible Sourcing Alignment Supplement (2021 version), question 2 a.: Code of conduct - Maintain a code of conduct to make clear the standards with which employees, suppliers and contractors are expected to comply.

MAC TSM Responsible Sourcing Alignment Supplement (2021 version), question 4: Political contributions - Publicly disclose the value and beneficiaries of financial and in-kind political contributions, whether directly or through an intermediary.

MAC TSM Responsible Sourcing Alignment Supplement (2021 version), question 6 a.: Accountabilities and reporting - Accountability for sustainability performance is assigned at Board and/or Executive Committee level.

MAC TSM Responsible Sourcing Alignment Supplement (2021 version), question 6 b.: Accountabilities and reporting - Report annually on economic, social, and environmental performance at the corporate level using the GRI Sustainability Reporting Standards and independently assure this report where equivalency with the ICMM MPs is sought or as per the RGMP reporting requirements where equivalency with the RGMPs is sought.

MAC TSM Responsible Sourcing Alignment Supplement (2021 version), question 7: Engagement with corporate communities of interest - Identify and engage with key corporate-level external stakeholders on sustainable development issues in an open and transparent manner.

MAC TSM Responsible Sourcing Alignment Supplement (2021 version), question 8: Corporate sustainable development strategy - Integrate sustainable development principles into corporate strategy and decision-making processes relating to investments and in the design, operation, and closure of facilities.

World Gold Council Responsible Gold Mining Principles criteria included in MAC TSM Responsible Sourcing Alignment Supplement (2021 version).

The Copper Mark Criteria for Responsible Production criteria included in MAC TSM Responsible Sourcing Alignment Supplement (2021 version).

Responsible Steel criteria included in MAC TSM Responsible Sourcing Alignment Supplement (2021 version).



Exhibit 2 - Boundary setting, details of work performed
Facility Information

Name of company	EVR Operations Limited
Name of facility	Line Creek Operations
Address	Line Creek Mine Rd, Elkford, BC V0B 1H0
Country of operation	Canada
Products/metals produced on site	Primary: Steelmaking Coal
Types of operations included in scope:	
Mining	<input checked="" type="checkbox"/>
Milling	<input type="checkbox"/>
Smelting	<input type="checkbox"/>
Hydrometallurgical	<input type="checkbox"/>
Refining	<input type="checkbox"/>
Other (please explain)	<input type="checkbox"/>
Types of infrastructure included in scope:	
Roads	<input type="checkbox"/>
Rails	<input type="checkbox"/>
Ports	<input type="checkbox"/>
Other (please explain)	<input type="checkbox"/>



Verifier and Verification Information

Verification firm	PricewaterhouseCoopers LLP
Confirmation that all verifiers involved in the verification are accredited TSM verifiers	Yes
Date(s) of the verification activities (dd/mm/yyyy – dd/mm/yyyy)	July 15, 2024 to December 10, 2024 Onsite: October 21, 2024 – October 25, 2024
Verification period	December 10, 2023 – December 10, 2024 Additional documentation and evidence may have also been reviewed as part of meeting the 3-year cycle requirements.
Summary of the verification methodology	The external assurance was performed in accordance with the International Standards on Assurance Engagements (ISAE) 3000 (Revised), <i>Assurance Engagements Other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board</i> .
Summary of the verification activities	<ul style="list-style-type: none"> • Conducted opening meetings and kick off presentations for the facility. • Obtained and reviewed LCO's self-assessment. • Created an assessment plan and site visit plan. • Performed a physical site visit to LCO. • Conducted interviews with relevant site management, site representatives, a sample of employees (over 16 employees interviewed), a sample of contractors (over 10 contractors interviewed), and a sample of communities of interest (3 COI groups/ representatives). • Obtained and reviewed documents and supporting evidence to support LCO's self-assessment. • Conducted closing meeting and assurance reports.
Was a site visit conducted?	Yes



Schedule 1 – MAC TSM Protocols

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
Biodiversity Conservation Management		
1. Corporate Biodiversity Conservation Commitment, Accountability, and Communications	AAA	<ul style="list-style-type: none">• Conducted site interviews with relevant management at LCO to gain an understanding of their awareness of policies and practices on biodiversity.• Obtained LCO's framework, policies, and approach documents to assess their alignment to TSM Mining and Biodiversity Conservation Framework.• Conducted interviews with relevant management to gain insight on management's commitment to the TSM Mining and Biodiversity Framework, management understanding, and approach to biodiversity conservation.• Obtained a limited sample of employee and contractor communication mechanisms for biodiversity conservation.• Obtained and inspected LCO's Biodiversity Management Plan (BMP) and Biodiversity Management Procedure for evidence of the application of the mitigation hierarchy.• Obtained and inspected an external audit report over LCO's Biodiversity Management Plan for evidence of independent verification/review of biodiversity commitments and implementation, including LCO's commitment and plan to achieve Net Positive Biodiversity conservation.
2. Biodiversity Conservation Planning and Implementation	AAA	<ul style="list-style-type: none">• Conducted site interviews with relevant LCO management to gain an understanding of their awareness of the short-term and long-term goals for biodiversity conservation and their awareness of risks and action plans in place.



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none">• Obtained and inspected LCO's Biodiversity Management Plan (BMP) and Biodiversity Management Procedure.• Conducted interviews with relevant LCO management to gain an understanding of how the facility identifies and assesses potential biodiversity impacts, objectives, action plans, reporting, and evidence of partnerships with external organizations for biodiversity conservation.• Obtained and inspected the site's identified risk and impacts on biodiversity and reclamation at LCO.• Obtained and inspected the annual budget for Biodiversity Conservation Management for evidence to support integration into core business planning.• Obtained and inspected the external audit report for LCO's Biodiversity Management Plan for evidence of independent verification/review of biodiversity conservation management system implementation.• Conducted a limited sample of external Communities of Interest (COI) interviews to assess COI's input and consultation regarding biodiversity conservation management and objectives.• Obtained and inspected a limited sample of evidence with COI collaboration on biodiversity conservation.• Observed during the site visit, LCO employees and contractors conducting reclamation activities and performing biodiversity monitoring.• Obtained and inspected published peer-reviewed scientific article over LCO's vegetation quality to evidence of contribution to greater scientific understanding of biodiversity protection.



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
3. Biodiversity Conservation Reporting	AAA	<ul style="list-style-type: none">• Conducted site interviews with relevant management at LCO to gain an understanding of their awareness of the communication and reporting mechanisms in place for biodiversity.• Conducted site interviews with a limited sample of employees to demonstrate their awareness of reporting mechanisms in place for biodiversity.• Obtained and inspected a limited sample of internal reporting on biodiversity.• Obtained and inspected public disclosures containing reporting over biodiversity.• Conducted a limited sample of COI interviews to evaluate COI's awareness and use of feedback mechanisms in place.
Climate Change		
1. Corporate Climate Change Management	AAA	<ul style="list-style-type: none">• Conducted site interviews with relevant management at LCO to gain an understanding of their awareness over policies and practices for energy use and GHG emissions and the implementation of them.• Conducted interviews with relevant management relating to LCO's energy improvement projects and emissions reduction efforts such as electrification of mobile equipment and vehicles.• Obtained and inspected regional level performance indicators, including assignment to relevant EVR Operations Limited regional employees.• Obtained and inspected public disclosures relating to GHG emissions and managing climate-related risks, impacts and opportunities.

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> Conducted a limited sample of site employee interviews to ensure awareness of policies and procedures in place on energy use and GHG emissions. Inspected corporate commitments relating to GHG emissions and energy consumption.
2. Facility Climate Change Management	<p>B</p> <p><i>The asset does not yet have a process in place for assessing and identifying potential physical climate impacts and reviewing the analysis on a predetermined interval. This is necessary to achieve level A.</i></p>	<ul style="list-style-type: none"> Conducted site interviews with relevant management at LCO to understand their awareness and implementation of reporting and management of energy and GHG emissions data, including relevant policies over climate change. Obtained and inspected facility specific analysis over physical climate impacts.
3. Facility Performance Targets and Reporting	<p>B</p> <p><i>A facility-level action plan that includes clear short- and long-term steps towards achievement of the performance targets is not yet implemented (or developed as case may be). This is necessary to achieve level A.</i></p>	<ul style="list-style-type: none"> Conducted site interviews with relevant management at LCO to gain an understanding of their awareness and implementation of reporting and management of energy and GHG emissions data, including relevant policies over climate change. Conducted interviews with relevant management at LCO to gain an understanding of the facility's performance targets over energy and GHG emissions. Obtained and inspected quantification and estimation methodologies applied over energy and GHG emissions data. This included regulatory reporting under provincial requirements.



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
Crisis Management and Communications Planning - FACILITY (YES or NO)		
1. Crisis Management and Communications Preparedness	Yes	<ul style="list-style-type: none"> Observed and obtained a demonstration of the crisis management application, LCO's main platform for managing, documenting, and communicating its crisis management plan. Obtained and inspected LCO's Mine Emergency Response Plan (MERP). Conducted relevant management interviews to enquire about management's awareness and training on the MERP. Inspected LCO's system to track and record emergency response procedures. Obtained and inspected the defined roles and responsibilities of the site's emergency management team. Obtained and inspected the current contact information for the emergency management team. Conducted site interviews with relevant management at LCO and inspected tools and mechanisms used to log communications with the emergency management team. Gained an understanding of how meetings and communication would occur during the event of a crisis. Conducted employee, contractor and COI interviews to gain an understanding of their awareness of the MERP.
2. Review	Yes	<ul style="list-style-type: none"> Obtained and inspected LCO's MERP to corroborate version controls and that current information is updated on a regular basis. Obtained and inspected the activity log for internal tests for the emergency response team.



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none">• Obtained and inspected the emergency contact list on crisis management application.• Obtained and inspected the risk severity checklist where risks are identified, accessed, and addressed.• Obtained and inspected the MERP for record of the training that employees must complete on crisis management.
3. Training	Yes	<ul style="list-style-type: none">• Conducted a limited sample of management and employee interviews to enquire about their awareness of communications and mechanisms in place for alerts.• Conducted interviews with relevant management to gain an understanding of training requirements for the emergency management team.• Obtained and inspected the MERP for evidence of the most recent full crisis simulation conducted in August 2023. Full crisis simulation training aligned with the frequency established in the protocol.• Obtained and inspected LCO's remedial actions and follow-up documentation from its last full-scale crisis simulation.
Indigenous and Community Relationships		
1. Community of Interest (COI) Identification	AAA	<ul style="list-style-type: none">• Conducted site interviews with relevant management to gain an understanding of their awareness of the policies and procedures surrounding the identification of COI.• Obtained and inspected the COI map and a list of community engagements.• Obtained and inspected LCO's COI list to evidence attributes identified for COI.



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> • Obtained and inspected COI Engagement Procedure Policy to demonstrate methods for COI self-identification. • Obtained and inspected public disclosures on COI engagement. • Conducted interviews with relevant management to gain an understanding of LCO's community feedback application where confidential community feedback and grievances are maintained and reviewed.
2. Effective COI Engagement and Dialogue	AAA	<ul style="list-style-type: none"> • Conducted site interviews with relevant management to gain an understanding of their awareness over the policies and procedures surrounding COI engagement and dialogue. • Obtained and inspected the COI Engagement procedure policy and the Social Performance Standard to understand processes in place for COI engagement and dialogue. • Obtained and inspected the Impact Management and Benefits Agreement (IMBA) between EVR and COIs which included clauses pertaining to engagement and dialogue, including resolution dispute mechanism. • Obtained and inspected relevant steering committee documents to evidence dialogue with COI to demonstrate opportunities for engagement. • Obtained an understanding of management's awareness of the Indigenous Cultural Awareness Training (ICAT) training in place and future developments. • Conducted interviews with a limited sample of COIs to support evidence of engagement and dialogue.



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
3. Effective Indigenous Engagement and Dialogue	A	<ul style="list-style-type: none">• Conducted site interviews with relevant management at LCO to gain an understanding of their awareness of the Indigenous engagement processes, including commitments.• Conducted interviews with relevant indigenous COI to understand their engagement, dialogue, and other key areas of interest.• Obtained and inspected the IMBA between LCO and COI which included clauses pertaining to engagement and dialogue, including dispute resolution.• Reviewed a limited sample of relevant policies, agreements, documents, and mechanisms in place related to Indigenous engagement and dialogue.
4. Community Impact and Benefit Management	AAA	<ul style="list-style-type: none">• Conducted interviews with the community relations team to gain an understanding of their awareness of LCO's procedures with regards to managing community impact and benefits.• Obtained and inspected public disclosures on community engagement.• Obtained and inspected LCO's risk registers and matrices, which demonstrate the prioritization of potential and actual adverse impacts of site activities to relevant COI's.• Obtained and inspected COI Engagement Procedure Document and the Social Risk Register which demonstrated engagement processes and prioritization of impacts.• Obtained and inspected the 2024 Extractive Sector Transparency Measures Act report which demonstrates public disclosure of contributions made to relevant COI.



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> Obtained and inspected the IMBA between EVR and COI which included clauses pertaining to community impact and benefits management.
5. COI Response Mechanism	A	<ul style="list-style-type: none"> Conducted interviews with the community relations team to gain an understanding of their awareness of policies and process with regards to the site's response mechanism. Inspected LCO's community feedback application system used to manage grievances and feedback. Obtained and inspected evidence supporting the frequency of reviews over LCO's community response mechanism. Obtained and inspected the Social Performance Standard to demonstrate the site's commitment to COI response. Conducted site interviews with a limited sample of employees, contractors and COI to evidence their understanding and use of EVR's response mechanism.
Preventing Child and Forced Labour (Indicate YES or NO)		
1. Preventing Forced Labour	Yes	<ul style="list-style-type: none"> Conducted interviews with relevant management at LCO to gain an understanding of their awareness over jurisdictional risks surrounding forced labour and the site's policies, processes, systems, and training in place to address those risks. Obtained and inspected corporate's Code of Sustainable Conduct, Code of Ethics, Business Conduct, Expectations for Suppliers and Contractors, and Human Rights Policies. Obtained and inspected the corporate 2024 CAHRA Assessment for Canada's risk ratings in child and forced labour.



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> Conducted a limited sample of employee and contractor interviews to observe their awareness and understanding of forced labour policies.
2. Preventing Child Labour	Yes	<ul style="list-style-type: none"> Understood that LCO operates in jurisdictions where labour standards and codes do not allow child labour, forced labour, human trafficking, and dangerous work to be conducted by those under the age of 18. Conducted site interviews with relevant management and employees at LCO to enquire about their understanding of the organization's policy and their understanding of where to find a written or formal electronic copy of the policy prohibiting forced and child labour. Understood controls in place to demonstrate the ages of employees, no personnel (contractors or employees) under the age of 18 are allowed onsite. Observed during the onsite visit that no apparent underage employees or contractors were working onsite. Obtained LCO's Problem Dispute Resolution and Grievance process where contractors and employees can raise issues and concerns about child labour. Obtained and inspected corporate's Code of Sustainable Conduct, Code of Ethics, Business Conduct, Expectations for Suppliers and Contractors, and Human Rights Policies.
Safety and Health		
1. Commitments and Accountability	AAA	<ul style="list-style-type: none"> Conducted interviews with relevant management to gain an understanding of their awareness of LCO's commitment and governance around having a Safe and Healthy Workplace.



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> • Obtained and inspected organizational charts which demonstrate clear responsibilities and accountabilities have been defined for health and safety roles, including governance surrounding health and safety. • Obtained and inspected policies and management programs to review the alignment of policies and commitments with the TSM Safe and Health Workplaces Framework. • Observed during the site visit commitment towards maintaining healthy and safe workplace through signage of the relevant policies posted at site. In addition, toured areas where high risk work was being performed and did not identify unsafe practices. • Conducted interviews with relevant management at LCO to demonstrate the process in place to ensure employees, contractors, and suppliers are aware of the facility's safety and health commitments. • Inspected onboarding materials for employees and contractors to demonstrate communication of safety and health commitments. • Conducted interviews with a limited sample of employees and contractors to demonstrate their awareness of LCO's health and safety commitments. • PwC has performed the external audit requirements set out in Commitments and Accountability Level AAA as per the TSM Safety and Health Protocol to a limited level of assurance.
2. Planning and Implementation	AAA	<ul style="list-style-type: none"> • Conducted site interviews with relevant management at LCO to gain an understanding their awareness and implementation of the overall safety and health management system, including related controls.



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> • Obtained and inspected risk assessments for LCO to demonstrate hazard identification and risk assessments being performed, including related controls. • Inspected documentation to demonstrate that the industrial hygiene program is overseen by a qualified hygienist. • Obtained and inspected evidence to support the existence of goals and targets related to safety and health. • Obtained and inspected a limited sample of workplace inspection reports. • Obtained and inspected evidence to demonstrate that LCO monitors, manages and assesses safety and health risks and hazards. • PwC has performed the external audit requirements set out in Planning and Implementation Level AAA as per the TSM Safety and Health Protocol to a limited level of assurance.
3. Training, Behaviour and Culture	AAA	<ul style="list-style-type: none"> • Conducted site interviews with relevant management at LCO to gain an understanding their awareness of health and safety related training and initiatives. • Obtained and inspected a limited sample of employees' and contractors' training records to demonstrate completion of health and safety training. • Obtained and inspected a limited sample of training programs to demonstrate modules include health and safety hazard identification and controls. • Obtained and inspected the relevant health and safety summary documentation prepared for the General Manager that included training completion.



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none">• Conducted interviews with relevant management at LCO to obtain an understanding of their awareness over the tendering process conducted, which includes consideration of contractor and supplier's health and safety policies and practices.• Observed during the site visit communications over health and safety commitments at the facility. Clear signage on Health and Wellness resources, mental health resources, proper safety measures, and formal safety practices.• Conducted interviews with management at LCO on mental health programs in place to support employees.• Obtained and inspected training modules developed for site supervisors and management to facilitate training with their respective departments. This included encouraging and emphasizing safety in one-on-one interactions.• Obtained and inspected the mechanism in place to determine effectiveness of trainers, including reporting to management.
4. Monitoring and Reporting	AAA	<ul style="list-style-type: none">• Conducted interviews with relevant management to gain an understanding of their awareness of safety and health monitoring and reporting, including performance metrics.• Obtained and inspected the monthly health and safety meeting presentation that includes reporting on health and safety performance and trend analysis.• Observed, during the site visit, that health and safety performance indicators were reported and communicated with employees through postings on site.



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> Inspected public disclosures to demonstrate reporting on Health and Safety metrics. PwC has performed the external audit requirements set out in Monitoring and Reporting Level AAA as per the TSM Safety and Health Protocol to a limited level of assurance.
5. Performance	AAA	<ul style="list-style-type: none"> Conducted interviews with relevant management to gain an understanding of their awareness over policies driving facility level performance targets, including the process for setting them. Obtained and inspected relevant documentation over facility level performance targets over health and safety. Obtained and inspected evidence that performance targets over health and safety include senior management reviews. Obtained and inspected public disclosures to confirm that the facility has been fatality-free in the last 4 years. Obtained and inspected external reporting to verify external assurance was conducted over health and safety performance.
Tailings Management		
1. Tailings Management Policy and Commitment	A	<ul style="list-style-type: none"> Obtained and inspected Tailings Management Policy and other relevant Tailings Management related policies. Obtained and reviewed Tailings and Water Retaining Structures guidance (TWRS), Tailings Management System (TMS), and the Operation, Maintenance, and Surveillance Manual (OMS). Obtained and inspected the Annual Facility Performance Review (AFPR) from the previous Engineer of Record (EoR), and other compliance related documents over tailings.

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> Conducted interviews with relevant management at LCO to demonstrate their awareness of policies and procedures in place to govern tailings management.
2. Assigned Accountability and Responsibility for Tailings Management	B <i>The facility has appropriately assigned accountability and responsibility for tailings management but is not currently in compliance with version 3.2 of the Tailings guide as a designated EoR is not yet assigned. At the time of the last AFPR there was an EoR candidate in place, but formal delegation of responsibilities is in progress. These requirements are necessary to achieve Level A.</i>	<ul style="list-style-type: none"> Obtained and reviewed relevant tailings policy documents defining roles and accountabilities in relation to tailings management. Obtained and reviewed those accountabilities and responsibilities of Tailings Management to assess conformity with the protocol. Obtained and inspected the Tailings Governance Review Activities Report by the Independent Tailings Review Board (ITRB). Obtained and inspected the external review of the LCO tailings facility by the previous EoR (i.e. the Annual Facility Performance Review). Reviewed internal audit findings including gap assessment performed over the LCO facility.
3. Tailings Management System and Emergency Preparedness	B <i>The facility has a tailings management system in place but is missing elements of the performance objectives and emergency preparedness plans as identified in Version 3.2 of the Tailings Guide.</i>	<ul style="list-style-type: none"> Obtained and inspected Tailings Management Policy and other relevant Tailings Management related policies. Obtained and reviewed the TMS and the OMS. Obtained and inspected the AFPR, MERP and other compliance related documents over tailings.



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
	<i>This is necessary to achieve level A.</i>	<ul style="list-style-type: none"> Conducted interviews with relevant site management, employees, and contractors to gain an understanding of their awareness of applicable governing policies and procedures over Tailings Management. Performed a site tour of the physical tailing facilities to observe the implementation over existing components if their TMS, OMS, and other relevant related policy documents.
4. Operation, Maintenance, and Surveillance	B <i>The facility has an OMS manual in place but has identified gaps over maintenance, surveillance, and linkages with the ERP identified with Version 2.1 of the OMS Guide. This is necessary to achieve level A.</i>	<ul style="list-style-type: none"> Obtained and inspected the OMS Manual for all Tailings facilities. Obtained and inspected the Tailings Governance Review by the ITRB. Conducted interviews with site management, employees, and contractors to evidence awareness of the OMS, including hazard identification and circumstances that would trigger special inspections. Obtained and inspected the external review of the LCO tailings facility as required by relevant regulation.
5. Annual Tailings Management Review	A	<ul style="list-style-type: none"> Obtained and reviewed the TMS, Risk Registers, and the Accountable Executive Review of the AFPR. Obtained and inspected the internal audit evidence that the reviews of tailings management for the tailing's facility were conducted. Obtained and inspected the Tailings Governance Review by the ITRB. Obtained and inspected the external review of the LCO tailings facility as required by relevant regulation.



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
Water Stewardship		
1. Water Governance	AAA	<ul style="list-style-type: none">• Conducted interviews with relevant management at LCO to gain an understanding of their awareness of the overall governance and internal control environment, risk management and stakeholder engagement processes surrounding water.• Conducted interviews with a limited sample of employees and contractors to observe their awareness of policies and procedures in place to govern water.• Obtained and inspected water policies and governance frameworks to assess the underlying information to support alignment with TSM Water Stewardship Framework.• Obtained and inspected relevant policies and document over water management, demonstrating roles, responsibilities, and accountabilities over water management.• Inquired about the compliance application system to demonstrate processes exist to track and correct non-compliances.• Obtained and inspected the relevant water management plans to demonstrate water stewardship commitments are communicated to employees, contractors, and water-related COI.• Obtained and reviewed internal assessments and reports produced on water management practices, including consideration of water risk and opportunities being incorporated in annual planning.• Inspected public disclosures over commitments over water stewardship being reported.• Inspected LCO's ISO 14001:2015 certificate valid until June 24, 2027.



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> PwC performed the external audit requirements set out in Water Governance level AAA as described by TSM Water Stewardship Protocol to a limited level of assurance.
2. Operational Water Management	A	<ul style="list-style-type: none"> Conducted site interviews with relevant management at LCO to gain an understanding of their awareness of operational procedures in place to manage and monitor water performance. Obtained and inspected documentation over the risks and opportunities identified in relation to water. Inspected annual management plans to demonstrate risks and opportunities are considered. Obtained and inspected the Annual Water Performance Summary Report. Obtained and inspected the Risk Register and noted the inclusion of water-related risks and mitigation strategies. Obtained and inspected the site-level water balance model and monitoring programs, which included surface and ground water. Obtained and inspected the Mine Water Management Plan, which included response and contingency plans and controls. Obtained and inspected the listings of water-related non-compliances.
3. Watershed-scale Planning	AAA	<ul style="list-style-type: none"> Conducted interviews with relevant management at LCO to gain an understanding of their awareness over the engagement process with relevant COI over water management practices and addressing priority risks. Conducted a limited sample of external stakeholder interviews with COI to demonstrate stakeholder engagement, including feedback mechanisms.



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none">• Obtained and inspected a limited sample of stakeholder engagement communications on watershed goals and performance.• Obtained and inspected the Elk Valley Water Quality Plan for evidence of processes to engage with relevant water-related COI.
4. Water Reporting and Performance	AAA	<ul style="list-style-type: none">• Conducted interviews with relevant management at LCO to gain an understanding of their awareness over water performance and reporting, including objective and target established.• Obtained water-related data and targets.• Obtained and inspected plans to reach targets and objectives at site-level.• Obtained and inspected a limited sample of stakeholder engagement communications on water performance.• Obtained and inspected the Annual Quality Water Report to demonstrate reporting required under permit conditions.• Obtained and inspected response documents from stakeholders on targets and objectives over water reporting.• Obtained and inspected public disclosures to confirm external assurance has been carried out on water related data and information.



Schedule 2 – MAC TSM Responsible Sourcing Alignment Supplement

Conclusion	
The external verification was conducted in accordance with the Terms of Reference for Verifiers and, accordingly, consisted primarily of interviews, data analysis, and examination (on a sample basis) of other evidence relevant to management's assertion of conformance to the requirements of the TSM performance indicators.	The limited assurance engagement was conducted in accordance with ISAE 3000 and the following guidance: <ul style="list-style-type: none">• TSM Verifier Terms of Reference; and• ICMM Validation Guidance, Performance Expectations.
The scores indicated in this report are verified as being accurate based on the evidence reviewed during the external verification of this facility.	The scores in this report are considered accurate based on this verification and the procedures performed.
Limitations	See Assurance Report "Inherent limitations"
Additional comments	N/A
Has an additional assurance statement been provided by the verifier	Yes – see Assurance Report
Name of lead verifier	PricewaterhouseCoopers LLP
Date of statement of verification	December 10, 2024
Signature of verifier	See Assurance Report



TSM Responsible Sourcing Alignment Supplement

Incorporate other relevant standards

Check relevant boxes	Name of standard
✓	International Council on Mining and Metals Mining Principles
	World Gold Council Responsible Gold Mining Principles
	The Copper Mark
	Responsible Minerals Initiative Risk Readiness Assessment
	Responsible Jewelry Council
	Responsible Steel
	Initiative for Responsible Mining Assurance



Summary (TSM Responsible Sourcing Alignment Supplement Protocol)

Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
Corporate Governance and Ethical Conduct			
1. Legal Compliance	Establish and maintain processes to ensure compliance with applicable laws.	Fully Meets	<ul style="list-style-type: none">• Conducted site interviews with relevant management at LCO to gain an understanding of their awareness over policies and procedures in place to ensure legal registers are complete and updated as required, including mechanisms in place at LCO to identify relevant legal requirements.• Conducted site interviews with relevant employees to enquire about their awareness of applicable laws and regulations, training has been provided, and their understanding of policies and use of mechanisms in place.• Observed postings of applicable laws and regulations where required during the site visit.• Observed the use of legal tracking mechanisms and communication tools.• Obtained and inspected a limited sample of monitoring manuals in place.• Inspected LCO's ISO 14001:2015 certificate valid until June 24, 2027, and the results of the 2021 Legal Compliance Audit.



	Criterion	Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC	
2.	Code of Conduct	Maintain a code of conduct to make clear the standards with which employees, suppliers and contractors are expected to comply with.	N/A	N/A – relevant only for corporate level assessment.
		Actively promote awareness of the code and implement systems to monitor and ensure compliance.	N/A	Not applicable as this is a requirement of the Responsible Gold Mining Principles and Responsible Steel.
3.	Combating Bribery and Corruption	Implement policies, practices and controls that prohibit and effectively prevent bribery (including facilitation payments) and corruption in all their forms, conflicts of interest and anti-competitive behavior by employees, agents or other company representatives.	Fully Meets	<ul style="list-style-type: none">Obtained and inspected the anti-corruption compliance policy and interpretation guidance.Conducted interviews with relevant corporate management to gain an understanding of their awareness over the overall governance structure and investigation procedures if an incident were suspected.Conducted interviews with relevant management at LCO to demonstrate their understanding of the organization's anti-bribery and corruption policies. This included knowledge of structures in place to identify, investigate, and discipline instances of bribery or corruption.



Criterion		Rating	Summary of procedures performed by PwC
		<i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	
			<ul style="list-style-type: none"> Conducted interviews with employees during the onsite visit and observed that employees understood the policies and procedures for reporting bribery or corrupt behavior. Obtained and inspected the Anti-Bribery and Corruption Compliance Policy and Interpretation Guide, the corporate Extractive Sector Transparency Measures Act – Annual Report, as well as evidence of anti-corruption and bribery training. Obtained and inspected public report on payments made to the government and other organizations (Economic Contribution Report).
4.	Political Contributions	Publicly disclose the value and beneficiaries of financial and in-kind political contributions, whether directly or through an intermediary.	N/A
			N/A – relevant only for corporate level assessment.



	Criterion	Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
5.	Transparency of Taxes, Ownership and Transfer Pricing	Publish tax, royalty, and other payments to governments annually by country and project. Encourage governments to promote greater transparency around revenue flows, mining contracts and the beneficial ownership of license holders.	Fully Meets Corporate outlines its commitment to the implementation of the EITI on its website (partnerships) and within the corporate sustainability report. Corporate participation with EITI is through its ICMM membership, confirmed by EITI. Procedures performed: <ul style="list-style-type: none"> Obtained corporate policy on tax. Obtained corporate Economic Contribution Report and to demonstrate that tax, royalties, and other payments to governments by country and facility level are reported.
	Implement processes to ensure and demonstrate that transfer pricing outcomes are in line with fair business practices and value creation.	N/A	Not applicable as this is a requirement of the Responsible Gold Mining Principles.
	Publicly support the implementation of the Extractive Industries Transparency Initiative (EITI).	Fully Meets	Procedures performed: <ul style="list-style-type: none"> Extractive Industries Transparency Initiative is outlined on the corporate website.



Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
			<ul style="list-style-type: none"> Reviewed corporate commitments and inspected on EITI's website that the corporate entities are an active supporter of the EITI both directly and through its membership with the International Council on Mining and Metals (ICMM).
6. Accountabilities and Reporting	Accountability for sustainability performance is assigned at Board and/or Executive Committee level.	N/A	N/A – relevant only for corporate level assessment.
	Report annually on economic, social, and environmental performance at the corporate level using the GRI Sustainability Reporting Standards and independently assure this report where equivalency with the ICMM MPs is sought or as per the RGMP reporting requirements where equivalency with the RGMPs is sought.	N/A	N/A – relevant only for corporate level assessment.

Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
7. Engagement with Corporate Communities of Interest	Identify and engage with key corporate-level external stakeholders on sustainable development issues in an open and transparent manner.	N/A	N/A – relevant only for corporate level assessment.
Integration of Sustainable Development into Corporate Strategy and Decision Making			
8. Corporate Sustainable Development Strategy	Integrate sustainable development principles into corporate strategy and decision-making processes relating to investments and in the design, operation, and closure of facilities.	N/A	N/A – relevant only for corporate level assessment.
9. Supply Chain	Adopt and publish a Supply Chain Policy and support contractors and suppliers to operate responsibly and to standards of ethics, safety, health, human rights, and social and environmental performance comparable to those of the reporting company.	Fully Meets	<ul style="list-style-type: none"> Obtained and inspected corporate's policy for Expectations for Suppliers and Contractors to demonstrate that policies and practices are in place to define their expectations in the value chain with respect to health and safety, environmental, human rights, and labour practices. Conducted interviews with relevant management (i.e. contractor managers) to enquire about their awareness of policies and procedures in place.



Criterion	Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
		<ul style="list-style-type: none">• Conducted interviews with relevant management to gain an understanding of their awareness over how responsible business practices are promoted amongst significant business partners.• Obtained and inspected Corporate's code of conduct and observed the contractor pre-qualification program.• Conducted interview with relevant management to enquire about their awareness over the contracting process, including whether supply chain policies are included. This including, reviewing a limited sample of supplier agreements to demonstrate relevant supply chain policies are contained within the contract.• Conducted interviews with employees and contractors on adherence and awareness of corporate standards and policies.



Criterion	Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
<p>Conduct due diligence to identify human rights, corruption and conflict risks associated with facility and supply chain activities and practices by joint venture partners with the intention of preventing adverse impacts and supporting the adoption of responsible practices.</p> <p>Exercise risk-based due diligence on those entities to which the facilities' products are sold to.</p>	Fully Meets	<ul style="list-style-type: none">• Inspected Corporate's Human Rights Due Diligence Procedure.• Conducted interviews with relevant management to gain an understanding of their awareness over the contractor pre-qualification program.• Conducted interviews with relevant management regarding the due diligence process for vendors, including the use of third-party systems.• Inspected a completed customer due diligence questionnaire and noted that it includes topics such as responsible sourcing.



Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
Respect for Human Rights and Labour Rights			
10. UN Guiding Principles on Business and Human Rights	Adopt and implement policies of the UN Guiding Principles on Business and Human Rights by developing a policy commitment to respect human rights, undertaking human rights due diligence, and providing for or cooperating in processes to enable the remediation of adverse human rights impacts that the facility has caused or contributed to.	Fully Meets	<ul style="list-style-type: none"> Conducted interviews with relevant management at LCO to demonstrate their awareness of policies and procedures in place for human rights. Obtained Corporate's human rights policy to demonstrate alignment with the UN Guiding Principles on Business and Human Rights. Observed and inspected grievance mechanisms for employees, contractors, and other individuals and communities who may be adversely impacted by company activities. Conducted a limited sample of employee and contractor interviews to observe their awareness and understanding of the human rights policy, where to find it, grievance mechanisms in place, and training received.

Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
11. Conflict-affected and High-risk Area Due Diligence	Undertake risk-based due diligence on conflict and human rights that aligns with the OECD Due Diligence Guidance on Conflict-Affected and High-Risk Areas when operating in – or sourcing from – a conflict affected or high-risk area. Implementation of the Conflict Free Gold Standard fully addresses this criterion.	Fully Meets	<p>LCO is not located in an area considered conflict affected or high risk based on OECD guidance and therefore due diligence was reviewed in terms of avoiding sourcing from such an area.</p> <ul style="list-style-type: none"> Understood the mechanisms in place to screen suppliers and contractors. Obtained and inspected the company-wide Conflict-affected and High-risk Area (CAHRA) Risk Assessment which drives the frequency of a Human Rights Risk Assessment to be performed.
12. Resettlement	Avoid the involuntary physical or economic displacement of families and communities. Where this is not possible, apply the mitigation hierarchy and implement actions or remedies that address residual adverse effects to restore or improve livelihoods and standards of living of displaced people.	N/A	Not applicable as there are no instances of resettlement at LCO.



Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
13. Security and Human Rights	Implement, based on risk, a human rights and security approach consistent with the Voluntary Principles on Security and Human Rights. (This requirement is in line with MAC's membership commitment on the Voluntary Principles for those members that conduct external assurance on their security structures.)	Partially Meets <i>Voluntary Principles on Security and Human Rights not yet fully implemented in EVO's human rights and security approach.</i>	<ul style="list-style-type: none"> Conducted interviews with relevant management at LCO to enquire about their awareness of policies and procedures in place for human rights. Conducted interviews with onsite management to enquire about their understanding of the procedures and policies in place for human rights and security at LCO. Conducted interviews with personnel who maintain a security function to enquire about their awareness and commitment to the Voluntary Principles on Security and Human Rights.
14. Labour Rights	Respect the rights of workers by eliminating harassment and discrimination, respecting freedom of association and collective bargaining, and providing a mechanism to address workers grievances.	Fully Meets	<ul style="list-style-type: none"> Inspected Corporate's whistleblower programs available to employees to report conduct that is inconsistent with the company's code of ethics, other relevant policies, and the law. Obtained and inspected Corporate's Code of Sustainability Conduct and Human Resources Global policy. Obtained and inspected Corporate's Human Rights Policy which commits to align with the Voluntary Principles and Human Rights.



Criterion	Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
		<ul style="list-style-type: none">Conducted site interviews with relevant management at LCO to enquire about their understanding of workplace policies relating to harassment and discrimination.
A policy is in place prohibiting threats or use of undignified disciplinary practices with procedures developed in collaboration with workers to investigate and address related risks and alleged incidents of undignified disciplinary practices being used or threatened to be used. Related policies and procedures extend to employment and recruitment agencies.	N/A	Not applicable as this is a requirement of Responsible Steel.



	Criterion	Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
	A mechanism is in place for workers to voice concerns without fear of reprisal, intimidation or harassment and have those concerns investigated in an impartial and timely manner.	N/A	Not applicable as this is a requirement of Responsible Steel.
15. Compensation for Work Related Injury, Illness & Fatality	Processes are in place to support injured or ill workers including their rehabilitation. Records are kept related to work related injury, illness, and fatality. In jurisdictions where compensation for work-related injury, illness or fatality is not provided by a government scheme, the company commits to and has procedures for determining and providing compensation, including for dependents in the event of fatality.	N/A	Not applicable as this is a requirement of Responsible Steel.



	Criterion	Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
16. Remuneration and Terms of Employment	Remunerate employees with fair wages and benefits that equal or exceed legal requirements or represent a competitive wage within that job market or a living wage (whichever is higher) and assign regular and overtime working hours within legally required limits. This also applies to employment and recruitment agencies.	Fully Meets	<ul style="list-style-type: none"> Conducted site interviews with relevant management at LCO to gain an understanding of their awareness over the mechanisms in place with corporate to adhere to legislative remuneration requirements. Conducted site interviews with relevant management at LCO to gain an understanding of their awareness over the employee remuneration standards and monitoring processes. Conducted interviews with relevant management at LCO about gender pay reviews and gap identification. Inspected corporate publicly available documents demonstrating commitment to fair remuneration.
	Employment terms are documented in writing and communicated at the beginning of employment and when terms change, as well as when workers are hired through employment and recruitment agencies.	N/A	Not applicable as this is a requirement of Responsible Steel.



Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
17. Diversity and Women in Mining	Implement policies and practices to promote diversity at all levels of the company, including the representation and inclusion of historically under-represented groups and report on progress.	Fully Meets	<ul style="list-style-type: none">• Conducted interviews with an equity, diversity and inclusion (EDI) representative from the corporate office to understand organizational policies regarding EDI. Enquired about their understanding of commitments in place towards EDI goals.• Conducted interviews with relevant management at EVR to gain an understanding of EDI policies are implemented.• Conducted interviews with relevant management at EVR to understand how EDI is considered in recruitment and talent management.• Conducted interviews with a sample of employees and contractors to gain an understanding of their awareness over diversity policies in place.• Conducted interviews with relevant management at EVR about gender pay reviews and gap identification.• Obtained and inspected the transition plan demonstrating the EDI strategy and key inclusivity networks, as demonstrated within the EDI organizational structure.



Criterion	Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
Committed to identifying and resolving barriers to the advancement and fair treatment of women in our workplaces. Through employment, supply chain, training, and community investment programs, aim to contribute to the socio-economic empowerment of women in the communities associated with facilities.	Fully Meets	<ul style="list-style-type: none">• Conducted interviews with an EDI representative from the corporate office to gain an understanding of the organizational policies regarding EDI. Enquired about their understanding of commitments in place towards EDI goals.• Conducted interviews with relevant management at EVR to gain an understanding of the implementation of EDI policies.• Conducted interviews with relevant management at EVR to gain an understanding of how EDI is considered in recruitment and talent management.• Conducted interviews with a sample of employees and contractors to observe their understanding and awareness of diversity policies in place.• Conducted interviews with relevant management at EVR over the implementation of training cover EDI.



Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
Environmental Stewardship			
18. Environmental Risk Management	Demonstrate that an environmental management system (EMS) is implemented that is functionally equivalent to an internationally recognized EMS standard (e.g., ISO 14001).	Fully Meets	<ul style="list-style-type: none">• Obtained and reviewed LCO's Environmental Policy and inspected LCO's ISO 14001:2015 certificate valid until June 24, 2027, and the Environmental Management System (EMS) Manual.• Obtained and inspected risk registers used to track environmental risks, as well as controls that can prevent the causes or reduce the severity of the consequences, including remediation action items.• Conducted interviews with relevant management at LCO to gain an understanding of the roles and responsibilities at the site, including performance measures and targets.• Conducted interviews with relevant LCO management, employees, and contractors to demonstrate their awareness of the EMS, LCO's environmental policy, and significant environmental aspects and impacts.• Observed implementation of the EMS during the onsite visit.• Observed onsite environmental protection measures including secondary containment, spill kits, recovery/reuse of water and dust control measures.



Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
19. Closure	Plan for the social and environmental aspects of mine closure in consultation with authorities, employees, affected communities and other relevant stakeholders. Make financial and technical provisions to ensure planned closure and post-closure commitments are realized, including the rehabilitation of land, beneficial future land use, preservation of water sources and prevention of acid rock drainage and metal leaching.	Fully Meets	<ul style="list-style-type: none">• Inspected LCO's 2023 Annual Reclamation Report (ARR) and the 2021 Five-Year Mine and Reclamation Plan (MRP).• Conducted site interviews with relevant management at LCO and COIs to obtain an understanding of their awareness over closure planning, including environmental and social aspects.• Inspected EVR's Approach to Biodiversity and Closure as well as corporate's Closure Planning Standard to understand how financial and technical provisions are ensured for closure commitments.• Inspected LCO's BMP to demonstrate how post-closure commitments will be realized.



Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
20. Pollution Prevention and Waste Management	Apply the mitigation hierarchy to prevent pollution, manage releases and waste (hazardous, nonhazardous, and inert), and address potential impacts on human health and the environment.	Partially Meets <i>The mitigation hierarchy to prevent pollution, manage releases and waste (hazardous, non-hazardous, and inert), and address potential impacts on human health and the environment is not yet fully implemented in all aspects of EVO's waste management system.</i>	PwC notes that this is Partially Meets for ICMM PE 6.4. <ul style="list-style-type: none"> Obtained and reviewed corporate Environmental Policy and inspected LCO's ISO 14001:2015 certificate valid until June 24, 2027, and the Environmental Management System (EMS) Manual. Conducted interviews with relevant management to gain an understanding over their awareness of the waste management system, including the mitigation hierarchy to prevent pollution, manage releases and waste. Observed during the site visit, the warehouse and the hazardous waste storage area, including reviewing labelling and segregation of waste.
	Heap leach and large-scale water infrastructure are managed consistently with international recognized good practice guidance.	N/A	Not applicable as this is a requirement of Responsible Steel.



Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
21. Noise and Vibration	There is a commitment to prevent and continually work to reduce noise and vibration. Target or threshold levels have been established in collaboration with affected communities based on baseline values and an ongoing monitoring program is in place to assess performance. Where targets or thresholds are not being consistently met, time-bound action plans are in place.	N/A	Not applicable as this is a requirement of Responsible Steel.
22. Emissions to Air	There is a commitment to prevent and continually work to reduce adverse emissions to air. Potential sources of these emissions have been identified and a monitoring program is implemented.	N/A	Not applicable as this is a requirement of Responsible Steel.



Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
Target or threshold levels have been established with time-bound actions plans in place where these levels are not being consistently met. The effectiveness of the site's air emissions performance is externally verified on a predetermined frequency at least every three years.			
23. Spills and Leakage	A preventative maintenance program is implemented aimed at preventing spills and leakages that includes a risk assessment of potential sources of spills and leakages, regular inspections and testing, record keeping and corrective action processes.	N/A	Not applicable as this is a requirement of Responsible Steel.



Criterion	Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
		<p>Based on the risk assessment results, emergency procedures are in place to mitigate and remediate the effects of spills or leakages that include procedures to assess impacts of spills and leakage and the effectiveness of mitigation and remediation measures.</p> <p>The effectiveness of the preventative maintenance program and readiness of the emergency procedures are internally assessed annually and externally verified on a predetermined frequency at least every three years.</p>



	Criterion	Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
24. Hazardous Substances	Assess the hazards of the products of mining according to UN Globally Harmonized System of Hazard Classification and Labelling or equivalent relevant regulatory systems and communicate through safety data sheets and labelling as appropriate.	Fully Meets	<ul style="list-style-type: none"> Obtained and reviewed corporate's Environmental Policy and inspected LCO's ISO 14001:2015 certificate valid until June 24, 2027, and the Environmental Management System (EMS) Manual. Obtained and inspected the relevant policies governing the management of hazardous waste. Conducted site interviews with relevant management at LCO to demonstrate their awareness over understanding of waste management policies, the application of the mitigation hierarchy, and risk assessment performed. Inspected waste storage facilities during the onsite visit including waste management tracking mechanisms. Obtained and inspected relevant hazardous waste training (including WHMIS) was assigned for employees that may be in contact with hazardous waste.
	Identify and manage potential risks relating to the transportation, handling, storage, and disposal of all hazardous materials.	N/A	Not applicable as requirement of the Responsible Gold Mining Principles.



Criterion	Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
Where cyanide is used ensure that arrangements for the transport, storage, use and disposal of cyanide are in line with the standards of practice set out in the International Cyanide Management Code.	N/A	Not applicable as this is a requirement of the Responsible Gold Mining Principles.
<p>The facility commits to not using mercury to extract gold in processing facilities, not accept gold produced by third parties using mercury and not opening mines with mercury as a primary product.</p> <p>This includes a commitment to support Minamata Convention's objective of reducing mercury emissions for the protection of human health and the environment. The facility has identified point source mercury emissions to the atmosphere arising from its activities and has minimized them.</p>	N/A	Not applicable as LCO does not utilize mercury to extract gold in processing facilities, does not accept gold produced by third parties using mercury and does not open mines with mercury as a primary product.



	Criterion	Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
	<p>Captured mercury will only be used or sold as deemed acceptable by international conventions. The facility also reports significant point source mercury air emissions from operations consistent with commitment to report in accordance with the GRI framework.</p> <p>This criterion is only applicable to facilities where mercury is a factor.</p>		
25. Land Use and Deforestation	For new projects, meaningful consideration to the land access needs of nearby communities and to the preservation of biodiversity will be given in determining the project footprint.	N/A	Not applicable as this is a requirement of Responsible Gold Mining Principles.
	The facility will aim to minimize deforestation arising from its activities.	N/A	<ul style="list-style-type: none"> Not applicable as this is a requirement of Responsible Gold Mining Principles.



Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
26. Circular Economy	In project design, operation, and decommissioning, implement cost-effective measures for the recovery, reuse or recycling of energy, natural resources, and materials.	Fully Meets	<ul style="list-style-type: none"> Conducted site interviews with relevant management at LCO to gain an understanding of their awareness over the Environmental Policy and of sustainable development projects in place to recover, recycle and reuse energy, natural resources, and materials. Obtained and inspected existing and future projects promoting circular economy.
Economic Development, Cultural Heritage and Artisanal and Small-scale Mining (ASM)			
27. Local Procurement	Enable access by local enterprises to procurement and contracting opportunities across the project lifecycle, both directly and by encouraging larger contractors and suppliers, and by supporting initiatives to enhance economic opportunities for local communities.	Fully Meets	<ul style="list-style-type: none"> Conducted site interviews with relevant management at EVR to gain an understanding over their awareness of policies and practices for expectations for suppliers and contractors, community investment, and procurement opportunities for local suppliers. Obtained and inspected documentation around community investment programs. Inspected documents evidencing local spend, including for Indigenous suppliers, as well as the distribution of spend across different communities.



	Criterion	Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
28. Cultural Heritage	Identify cultural heritage sites and to establish a process based on consultation with stakeholders to avoid, minimize, reduce, and compensate for adverse impacts on cultural heritage.	Fully Meets	<ul style="list-style-type: none"> Conducted interviews with a sample of COIs to gain an understanding over COI involvement as it relates to the protection of cultural heritage. Inspected a sample of relevant IMBA to verify processes have been developed to identify cultural heritage sites, collaborate with COI, and mitigate and compensate for adverse effects to cultural heritage.
29. Artisanal and Small-Scale Mining	Where artisanal and small-scale miners (ASM) are present, support access to legitimate markets for ASM who respect applicable legal and regulatory frameworks, who seek to address the environmental, health, human rights and safety challenges often associated with ASM activity, and who, in good faith, seek formalization. Where mercury is in use by ASM, consider supporting government initiatives to reduce and eliminate the use of mercury.	N/A	<ul style="list-style-type: none"> Performed a site visit to observe that this section of the supplement is not relevant to the site as there are no ASM within LCO's boundaries.



Criterion	Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>	Summary of procedures performed by PwC
Collaborate with the government, where appropriate, to support improvements in environmental and social practices of local Artisanal and Small-scale Mining (ASM).	N/A	<ul style="list-style-type: none">Performed a site visit to observe that this section of the supplement is not relevant to the site as there are no ASM within LCO's boundaries.



Schedule 4 – ICMM Performance Expectations

The ICMM PEs		Self-assessed Conformity Level
1.1	Compliance with laws	Meets
1.2	Bribery, corruption and facilitation payments	Meets
1.3	ICMM policy	N/A – relevant only for corporate level assessment
1.4	Board level accountability	N/A – relevant only for corporate level assessment
1.5	Disclose financial and in-kind contributions	N/A – relevant only for corporate level assessment
2.1	Integrate SD into corporate strategy	N/A – relevant only for corporate level assessment
2.2	HSE, labour, human rights with JVs, suppliers and contractors	Meets
3.1	Human rights due diligence	Meets
3.2	Resettlement	Not Applicable (There are no instances of resettlement at LCO)
3.3	VPSHR	Partially Meets
3.4	Rights of workers	Meets
3.5	Employee hours and remuneration	Meets
3.6	Indigenous Peoples	Meets
3.7	FPIC	Meets
3.8	Female representation	Meets
3.9	Diversity and inclusion	Meets
4.1	Environmental and social baseline and impact assessments	Meets
4.2	Risk management (OECD due diligence)	Meets
4.3	Risk assessments/ risk registers/ risk management plans	Meets
4.4	Emergency response planning	Meets
5.1	H&S management system	Meets



The ICMC PEs		Self-assessed Conformity Level
5.2	Health and safety training	Meets
6.1	Closure planning	Meets
6.2	Water management	Partially Meets
6.3	Tailings management	Meets
6.4	Pollution and waste	Partially Meets
6.5	Energy and emissions	Partially Meets
7.1	Exploration and/ or development with respect to world heritage sites (land use planning)	Meets
7.2	Biodiversity risk assessment/ no net loss	Meets
8.1	Responsible design: Analyze and implement measures to economically recover, recycle and re-use energy, natural resources and materials throughout the life of the asset	Meets
8.2	Process to identify, assess and classify hazards of products. Hazardous products information communicated to employees and external stakeholders	Meets
9.1	Community development planning	Meets
9.2	Mechanisms to support procurement opportunities	Meets
9.3	Site level engagement with Communities and/ or Indigenous Groups	Meets
9.4	Artisanal mining	Not Applicable (There is no ASM present within LCO)
10.1	Corporate stakeholders	N/A – relevant only for corporate level assessment
10.2	Publicly support the implementation of the Extractive Industries Transparency Initiative (EITI)	Meets
10.3	Annual reporting	N/A – relevant only for corporate level assessment
10.4	Independent assurance	N/A – relevant only for corporate level assessment



December 10, 2024

PricewaterhouseCoopers LLP
PricewaterhouseCoopers Place
250 Howe Street, Suite 1400
Vancouver BC V6C 3S7

RE: EVR Operation Limited’s TSM Performance Statement of Line Creek Operations (LCO)

We confirm that Line Creek Operations’ Performance Statement has been prepared to assist EVR Operations Limited (EVR), a subsidiary of Glencore plc, in complying with the member requirements of the Mining Association of Canada’s (MAC) Towards Sustainable Mining (TSM) Protocols and the International Council on Mining and Metals’ Mining Principles and Performance Expectations (ICMM PEs) and not for other use or purpose. The performance statement also includes the TSM Responsible Sourcing Alignment Supplement, which was developed to support companies that are implementing the TSM standard alongside the ICMM PEs.

The results of Line Creek Operations’ Performance Statement have been summarized below:

TSM Protocols	Self-assessed Rating				
Protocol Name	Indicator 1	Indicator 2	Indicator 3	Indicator 4	Indicator 5
Indigenous and Community Relationships	AAA	AAA	A	AAA	A
Safety and Health	AAA	AAA	AAA	AAA	AAA
Crisis Management and Communications Planning	Yes	Yes	Yes		
Prevention of Child and Forced Labour	Yes	Yes			
Climate Change	AAA	B	B		
Biodiversity Conservation Management	AAA	AAA	AAA		
Water Stewardship	AAA	A	AAA	AAA	
Tailings Management	A	B	B	B	A

TSM Responsible Sourcing Alignment Supplement

Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>
Corporate Governance and Ethical Conduct		
1. Legal Compliance	Establish and maintain processes to ensure compliance with applicable laws.	Fully Meets
2. Code of Conduct	Maintain a code of conduct to make clear the standards with which employees, suppliers and contractors are expected to comply with.	N/A – relevant only for corporate level assessment
	Actively promote awareness of the code and implement systems to monitor and ensure compliance.	N/A – Not applicable as requirement of Responsible Gold Mining Principles and Responsible Steel
3. Combating Bribery and Corruption	Implement policies, practices and controls that prohibit and effectively prevent bribery (including facilitation payments) and corruption in all their forms, conflicts of interest and anti-competitive behavior by employees, agents or other company representatives.	Fully Meets
4. Political Contributions	Publicly disclose the value and beneficiaries of financial and in-kind political contributions, whether directly or through an intermediary.	N/A – relevant only for corporate level assessment
5. Transparency of Taxes, Ownership and Transfer Pricing	Publish tax, royalty, and other payments to governments annually by country and project. Encourage governments to promote greater transparency around revenue flows, mining contracts and the beneficial ownership of license holders.	Fully Meets
	Implement processes to ensure and demonstrate that transfer pricing outcomes are in line with fair business practices and value creation.	N/A – Not applicable as requirement of Responsible Gold Mining Principles
	Publicly support the implementation of the Extractive Industries Transparency Initiative (EITI).	Fully Meets
6. Accountabilities and Reporting	Accountability for sustainability performance is assigned at Board and/or Executive Committee level.	N/A – relevant only for corporate level assessment
	Report annually on economic, social, and environmental performance at the corporate level using the GRI Sustainability Reporting Standards and independently assure this report where equivalency with the ICMM MPs is sought or as per the RGMP reporting requirements where equivalency with the RGMPs is sought.	N/A – relevant only for corporate level assessment

Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>
7. Engagement with Corporate Communities of Interest	Identify and engage with key corporate-level external stakeholders on sustainable development issues in an open and transparent manner.	N/A – relevant only for corporate level assessment
Integration of Sustainable Development into Corporate Strategy and Decision Making		
8. Corporate Sustainable Development Strategy	Integrate sustainable development principles into corporate strategy and decision-making processes relating to investments and in the design, operation, and closure of facilities.	N/A – relevant only for corporate level assessment
9. Supply Chain	Adopt and publish a Supply Chain Policy and support contractors and suppliers to operate responsibly and to standards of ethics, safety, health, human rights, and social and environmental performance comparable to those of the reporting company.	Fully Meets
	Conduct due diligence to identify human rights, corruption and conflict risks associated with facility and supply chain activities and practices by joint venture partners with the intention of preventing adverse impacts and supporting the adoption of responsible practices. Exercise risk-based due diligence on those entities to which the facilities' products are sold to.	Fully Meets
Respect for Human Rights and Labour Rights		
10. UN Guiding Principles on Business and Human Rights	Adopt and implement policies of the UN Guiding Principles on Business and Human Rights by developing a policy commitment to respect human rights, undertaking human rights due diligence, and providing for or cooperating in processes to enable the remediation of adverse human rights impacts that the facility has caused or contributed to.	Fully Meets
11. Conflict-Affected and High-Risk Area Due Diligence	Undertake risk-based due diligence on conflict and human rights that aligns with the OECD Due Diligence Guidance on Conflict-Affected and High-Risk Areas when operating in – or sourcing from – a conflict affected or high-risk area. Implementation of the Conflict Free Gold Standard fully addresses this criterion.	Fully Meets
12. Resettlement	Avoid the involuntary physical or economic displacement of families and communities. Where this is not possible, apply the mitigation hierarchy and implement actions or remedies that address residual adverse effects to restore or improve livelihoods and standards of living of displaced people.	N/A - Not applicable as there are no instances of resettlement at the facility

Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>
13. Security and Human Rights	Implement, based on risk, a human rights and security approach consistent with the Voluntary Principles on Security and Human Rights. (This requirement is in line with MAC's membership commitment on the Voluntary Principles for those members that conduct external assurance on their security structures.)	Partially Meets
14. Labour Rights	Respect the rights of workers by eliminating harassment and discrimination, respecting freedom of association and collective bargaining, and providing a mechanism to address workers grievances.	Fully Meets
	A policy is in place prohibiting threats or use of undignified disciplinary practices with procedures developed in collaboration with workers to investigate and address related risks and alleged incidents of undignified disciplinary practices being used or threatened to be used. Related policies and procedures extend to employment and recruitment agencies.	N/A – Not applicable as requirement of Responsible Steel
	A mechanism is in place for workers to voice concerns without fear of reprisal, intimidation or harassment and have those concerns investigated in an impartial and timely manner.	N/A – Not applicable as requirement of Responsible Steel
15. Compensation for Work-related Injury, Illness & Fatality	Processes are in place to support injured or ill workers including their rehabilitation. Records are kept related to work related injury, illness, and fatality. In jurisdictions where compensation for work-related injury, illness or fatality is not provided by a government scheme, the company commits to and has procedures for determining and providing compensation, including for dependents in the event of fatality.	N/A – Not applicable as requirement of Responsible Steel
16. Remuneration and Terms of Employment	Remunerate employees with fair wages and benefits that equal or exceed legal requirements or represent a competitive wage within that job market or a living wage (whichever is higher) and assign regular and overtime working hours within legally required limits. This also applies to employment and recruitment agencies.	Fully Meets
	Employment terms are documented in writing and communicated at the beginning of employment and when terms change, as well as when workers are hired through employment and recruitment agencies.	N/A – Not applicable as requirement of Responsible Steel

Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>
17. Diversity and Women in Mining	Implement policies and practices to promote diversity at all levels of the company, including the representation and inclusion of historically under-represented groups and report on progress.	Fully Meets
	Committed to identifying and resolving barriers to the advancement and fair treatment of women in our workplaces. Through employment, supply chain, training, and community investment programs, aim to contribute to the socio-economic empowerment of women in the communities associated with facilities.	Fully Meets
Environmental Stewardship		
18. Environmental Risk Management	Demonstrate that an environmental management system (EMS) is implemented that is functionally equivalent to an internationally recognized EMS standard (e.g., ISO 14001).	Fully Meets
19. Closure	Plan for the social and environmental aspects of mine closure in consultation with authorities, employees, affected communities and other relevant stakeholders. Make financial and technical provisions to ensure planned closure and post-closure commitments are realized, including the rehabilitation of land, beneficial future land use, preservation of water sources and prevention of acid rock drainage and metal leaching.	Fully Meets
20. Pollution Prevention and Waste Management	Apply the mitigation hierarchy to prevent pollution, manage releases and waste (hazardous, nonhazardous, and inert), and address potential impacts on human health and the environment.	Partially Meets
	Heap leach and large-scale water infrastructure are managed consistently with international recognized good practice guidance.	N/A – Not applicable as requirement of Responsible Gold Mining Principles
21. Noise and Vibration	There is a commitment to prevent and continually work to reduce noise and vibration. Target or threshold levels have been established in collaboration with affected communities based on baseline values and an ongoing monitoring program is in place to assess performance. Where targets or thresholds are not being consistently met, time-bound action plans are in place.	N/A – Not applicable as requirement of Responsible Steel

Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>
22. Emissions to Air	There is a commitment to prevent and continually work to reduce adverse emissions to air. Potential sources of these emissions have been identified and a monitoring program is implemented. Target or threshold levels have been established with time-bound actions plans in place where these levels are not being consistently met. The effectiveness of the site's air emissions performance is externally verified on a predetermined frequency at least every three years.	N/A – Not applicable as requirement of Responsible Steel
23. Spills and Leakage	A preventative maintenance program is implemented aimed at preventing spills and leakages that includes a risk assessment of potential sources of spills and leakages, regular inspections and testing, record keeping and corrective action processes. Based on the risk assessment results, emergency procedures are in place to mitigate and remediate the effects of spills or leakages that include procedures to assess impacts of spills and leakage and the effectiveness of mitigation and remediation measures. The effectiveness of the preventative maintenance program and readiness of the emergency procedures are internally assessed annually and externally verified on a predetermined frequency at least every three years.	N/A – Not applicable as requirement of Responsible Steel
24. Hazardous Substances	Assess the hazards of the products of mining according to UN Globally Harmonized System of Hazard Classification and Labelling or equivalent relevant regulatory systems and communicate through safety data sheets and labelling as appropriate.	Fully Meets
	Identify and manage potential risks relating to the transportation, handling, storage, and disposal of all hazardous materials.	N/A – Not applicable as requirement of Responsible Gold Mining Principles
	Where cyanide is used ensure that arrangements for the transport, storage, use and disposal of cyanide are in line with the standards of practice set out in the International Cyanide Management Code	N/A – Not applicable as requirement of Responsible Gold Mining Principles

Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>
	<p>The facility commits to not using mercury to extract gold in processing facilities, not accept gold produced by third parties using mercury and not opening mines with mercury as a primary product. This includes a commitment to support Minamata Convention's objective of reducing mercury emissions for the protection of human health and the environment. The facility has identified point source mercury emissions to the atmosphere arising from its activities and has minimized them. Captured mercury will only be used or sold as deemed acceptable by international conventions. The facility also reports significant point source mercury air emissions from operations consistent with commitment to report in accordance with the GRI framework. This criterion is only applicable to facilities where mercury is a factor.</p>	<p>N/A - Not applicable as LCO does not utilize mercury to extract gold in processing facilities, does not accept gold produced by third parties using mercury and does not operate open mines with mercury as a primary product</p>
25. Land Use and Deforestation	<p>For new projects, meaningful consideration to the land access needs of nearby communities and to the preservation of biodiversity will be given in determining the project footprint.</p>	<p>N/A – Not applicable as requirement of Responsible Gold Mining Principles</p>
	<p>The facility will aim to minimize deforestation arising from its activities.</p>	<p>N/A - Not applicable as requirement of Responsible Gold Mining Principles</p>
26. Circular Economy	<p>In project design, operation, and decommissioning, implement cost-effective measures for the recovery, reuse or recycling of energy, natural resources, and materials.</p>	<p>Fully Meets</p>
Economic Development, Cultural Heritage and ASM		
27. Local Procurement	<p>Enable access by local enterprises to procurement and contracting opportunities across the project lifecycle, both directly and by encouraging larger contractors and suppliers, and by supporting initiatives to enhance economic opportunities for local communities.</p>	<p>Fully Meets</p>
28. Cultural Heritage	<p>Identify cultural heritage sites and to establish a process based on consultation with stakeholders to avoid, minimize, reduce, and compensate for adverse impacts on cultural heritage.</p>	<p>Fully Meets</p>

Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>
29. Artisanal and Small-Scale Mining	Where artisanal and small-scale miners (ASM) are present, support access to legitimate markets for ASM who respect applicable legal and regulatory frameworks, who seek to address the environmental, health, human rights and safety challenges often associated with ASM activity, and who, in good faith, seek formalization. Where mercury is in use by ASM, consider supporting government initiatives to reduce and eliminate the use of mercury.	N/A - Not applicable as there is no ASM present within LCO
	Collaborate with the government, where appropriate, to support improvements in environmental and social practices of local Artisanal and Small-scale Mining (ASM).	N/A - Not applicable as there is no ASM present within LCO

The ICMMEs

The ICMMEs		Self-assessed Conformity Level
1.1	Compliance with laws	Meets
1.2	Bribery, corruption and facilitation payments	Meets
1.3	ICMME policy	N/A – relevant only for corporate level assessment
1.4	Board level accountability	N/A – relevant only for corporate level assessment
1.5	Disclose financial and in-kind contributions	N/A – relevant only for corporate level assessment
2.1	Integrate SD into corporate strategy	N/A – relevant only for corporate level assessment
2.2	HSE, labour, human rights with JVs, suppliers and contractors	Meets
3.1	Human rights due diligence	Meets
3.2	Resettlement	Not Applicable (There are no instances of resettlement at LCO)
3.3	VPSHR	Partially Meets
3.4	Rights of workers	Meets
3.5	Employee hours and remuneration	Meets
3.6	Indigenous Peoples	Meets
3.7	FPIC	Meets
3.8	Female representation	Meets
3.9	Diversity and inclusion	Meets
4.1	Environmental and social baseline and impact assessments	Meets
4.2	Risk management (OECD due diligence)	Meets
4.3	Risk assessments/ risk registers/ risk management plans	Meets
4.4	Emergency response planning	Meets
5.1	H&S management system	Meets
5.2	Health and safety training	Meets
6.1	Closure planning	Meets
6.2	Water management	Partially Meets
6.3	Tailings management	Meets
6.4	Pollution and waste	Partially Meets
6.5	Energy and emissions	Partially Meets
7.1	Exploration and/ or development with respect to world heritage sites (land use planning)	Meets

The ICMC PEs		Self-assessed Conformity Level
7.2	Biodiversity risk assessment/ no net loss	Meets
8.1	Responsible design: Analyze and implement measures to economically recover, recycle and re-use energy, natural resources and materials throughout the life of the asset	Meets
8.2	Process to identify, assess and classify hazards of products. Hazardous products information communicated to employees and external stakeholders	Meets
9.1	Community development planning	Meets
9.2	Mechanisms to support procurement opportunities	Meets
9.3	Site level engagement with Communities and/ or Indigenous Groups	Meets
9.4	Artisanal mining	Not Applicable (There is no ASM present within LCO)
10.1	Corporate stakeholders	N/A – relevant only for corporate level assessment
10.2	Publicly support the implementation of the Extractive Industries Transparency Initiative (EITI)	Meets
10.3	Annual reporting	N/A – relevant only for corporate level assessment
10.4	Independent assurance	N/A – relevant only for corporate level assessment

Yours truly,

Signed by:

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Karen Hannan
 Manager, Environmental Performance
 EVR Operations Limited