



**Independent practitioner's reasonable assurance report on Teck Resources Limited's Performance Statement of Highland Valley Copper's conformance with the International Council on Mining and Metals (ICMM) Mining Principles and Performance Expectations (ICMM PE), The Copper Mark Criteria for Responsible Production, and the Mining Association of Canada's (MAC) Towards Sustainable Mining (TSM) Protocols**

To the Directors of Teck Resources Limited

We have undertaken a reasonable assurance engagement of the Performance Statement of Teck Resources Limited's (Teck) Highland Valley Copper (HVC) facility as at December 17, 2024.

**Teck's responsibility for the Performance Statement**

Teck 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;
- International Council on Mining and Metals (ICMM) Mining Principles and Performance Expectations; and
- The Copper Mark Criteria for Responsible Production (Version 2, February 2020).

Teck 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 responsibility**

Our responsibility is to express a reasonable assurance opinion on the Performance Statement based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information* and 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.

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the preparation of the Performance Statement in accordance with the applicable criteria.

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



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

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

**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.

**Inherent limitations**

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

**Opinion**

In our opinion, Teck's Performance Statement of HVC as at December 17, 2024 is 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 HVC'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 Teck Resources Limited.

We acknowledge the disclosure of our report, in full only, by Teck 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 18, 2024



## Exhibit 1

### Criteria

The International Council on Mining and Metals (ICMM), the Mining Association of Canada (MAC)'s Towards Sustainable Mining (TSM) and the Copper Mark have developed equivalency benchmarks in order 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 Teck Highland Valley Copper's (HVC) Performance Statement, but the summary of procedures performed will be presented in accordance with TSM's Protocols and the Responsible Sourcing Alignment Supplement. As such, the wording for the TSM Responsible Sourcing Supplement ratings align with the performance determination wording in the Copper Mark Criteria for Responsible Production.

Name of standards
International Council on Mining and Metals (ICMM) Mining Principles and Performance Expectations (ICMM PE) (facility level)
The Copper Mark Criteria for Responsible Production – February 2020 Version (The Copper Mark)
<p data-bbox="263 1100 1255 1131">Mining Association of Canada's Towards Sustainable Mining (MAC TSM) Protocols:</p> <ul data-bbox="263 1142 1092 1688" style="list-style-type: none"> <li data-bbox="263 1142 959 1173">• Biodiversity Conservation Management (2020 version)</li> <li data-bbox="263 1184 1092 1215">• Crisis Management and Communications Planning (2022 version)</li> <li data-bbox="263 1226 688 1257">• Climate Change (2021 version)</li> <li data-bbox="263 1268 1019 1299">• Equitable, Diverse and Inclusive Workplaces (2023 version)</li> <li data-bbox="263 1310 987 1341">• Indigenous and Community Relationships (2019 version)</li> <li data-bbox="263 1352 922 1383">• Preventing Child and Forced Labour (2019 version)</li> <li data-bbox="263 1394 995 1425">• Safety, Health and Respectful Workplaces (2024 version)</li> <li data-bbox="263 1436 751 1499">• Tailings Management (2023 version) <ul data-bbox="311 1509 808 1646" style="list-style-type: none"> <li data-bbox="311 1509 683 1541">○ OMS Guide (2021 version)</li> <li data-bbox="311 1551 716 1583">○ Tailings Guide (2021 version)</li> <li data-bbox="311 1593 808 1625">○ Table of Conformance (2022 version)</li> </ul> </li> <li data-bbox="263 1646 721 1677">• Water Stewardship (2018 version)</li> </ul>
MAC TSM Responsible Sourcing Alignment Supplement (2021 version)

This will support joint third-party assurance for all schemes (recognising that in all cases, users should refer to the ICMM Validation Guidance, MAC TSM Guiding Principles and the Copper Mark Criteria Guide).



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.

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

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

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## Exhibit 2

### Boundary setting, details of work performed

#### Facility Information

Name of company	Teck Resources Limited
Name of facility	Highland Valley Copper Mine
Address	Highway 97C Logan Lake, British Columbia V0K 1W0
Country of operation	Canada
Products/metals produced on site	Copper, molybdenum
Types of operations included in scope:	
Mining	<input checked="" type="checkbox"/>
Concentrate blending	<input type="checkbox"/>
Smelting	<input type="checkbox"/>
Refining	<input type="checkbox"/>
Other (please explain)	<input type="checkbox"/>
Types of infrastructure included in scope:	
Roads	<input checked="" type="checkbox"/>
Rails	<input type="checkbox"/>
Ports	<input type="checkbox"/>
Other (please explain)	<input type="checkbox"/>



#### Verifier and Verification Information

<b>Verification firm</b>	PricewaterhouseCoopers LLP
<b>Confirmation that all verifiers involved in the verification are accredited TSM verifiers</b>	Yes
<b>Date(s) of the verification activities (dd/mm/yyyy – dd/mm/yyyy)</b>	July 15, 2024 to December 18, 2024 Onsite: September 16, 2024 – September 20, 2024
<b>Verification period</b>	December 17, 2023 – December 17, 2024  Additional documentation and evidence may have also been reviewed as part of meeting the 3-year cycle requirements.
<b>Summary of the verification methodology</b>	The external assurance was performed in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3000, <i>Attestation Engagements Other than Audits or Reviews of Historical Financial Information</i> and International Standards on Assurance Engagements (ISAE) 3000 (Revised), <i>Assurance Engagements Other than Audits or Reviews of Historical Financial Information</i> issued by the International Auditing and Assurance Standards Board.
<b>Summary of the verification activities</b>	<ul style="list-style-type: none"> <li>• Conducted opening meetings and kick off presentations for the facility.</li> <li>• Obtained and reviewed HVC's self-assessment.</li> <li>• Created an assessment plan and site visit plan.</li> <li>• Performed a physical site visit to HVC.</li> <li>• Conducted interviews with relevant site management, site representatives, a sample of employees (over 16 employees interviewed), a sample of contractors (16 contractors interviewed), and a sample of communities of interest (4 COI groups/ representatives).</li> <li>• Obtained and reviewed documents and supporting evidence to support HVC's self-assessment.</li> <li>• Conducted closing meeting and assurance reports.</li> </ul>
<b>Was a site visit conducted?</b>	Yes



## Schedule 1

### MAC TSM Protocols

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
<b>Biodiversity Conservation Management</b>		
1. Corporate Biodiversity Conservation Commitment, Accountability, and Communications	AAA	<ul style="list-style-type: none"> <li>Conducted site interviews with relevant management at HVC to observe their understanding, awareness, and implementation of policies and practices on biodiversity.</li> <li>Obtained HVC's framework, policies, and approach documents to assess their alignment to TSM Mining and Biodiversity Conservation Framework.</li> <li>Obtained evidence of employee and contractor communication mechanisms for biodiversity conservation.</li> <li>Obtained and inspected HVC's commitment and five-year plan to achieve Net Positive biodiversity conservation.</li> <li>Obtained and inspected HVC's Biodiversity Management Procedure and Wildlife Management Plan for evidence of the application of the mitigation hierarchy.</li> </ul>
2. Biodiversity Conservation Planning and Implementation	AAA	<ul style="list-style-type: none"> <li>Conducted site interviews with relevant HVC management to demonstrate their awareness of short-term and long-term goals for biodiversity conservation and their understanding of risks and action plans in place.</li> <li>Obtained and inspected the Wildlife Management Plan.</li> <li>Obtained and inspected identified risks and impacts of biodiversity and reclamation at HVC.</li> <li>Sampled training records for employees and contractors to assess completion of training.</li> </ul>



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>Conducted a sample of external COI interviews to assess COI's input and consultation regarding biodiversity conservation management and objectives.</li> <li>Obtained and inspected a sample of evidence with COI collaboration on biodiversity conservation.</li> <li>Observed during the site visit, HVC employees and contractors conducting reclamation activities and performing biodiversity monitoring.</li> </ul>
3. Biodiversity Conservation Reporting	AAA	<ul style="list-style-type: none"> <li>Conducted site interviews with relevant management at HVC to investigate communication and reporting mechanisms in place for biodiversity.</li> <li>Conducted site interviews with a sample of employees to demonstrate their awareness of reporting mechanisms in place for biodiversity.</li> <li>Obtained and inspected a sample of internal reporting on biodiversity.</li> <li>Obtained and inspected public disclosures containing reporting over biodiversity.</li> <li>Conducted a sample of COI interviews to evaluate COI's awareness and use of feedback mechanisms in place.</li> <li>Obtained and inspected a sample of public reporting on biodiversity and conservation management.</li> </ul>
<b>Climate Change</b>		
1. Corporate Climate Change Management	AAA	<ul style="list-style-type: none"> <li>Conducted site interviews with relevant management at HVC to observe their understanding, awareness, and implementation of policies and practices on energy use and GHG emissions.</li> <li>Conducted interviews with relevant management responsible for reviewing energy consumption and GHG emissions.</li> </ul>

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>• Conducted interviews with relevant management relating to Teck's global energy improvement projects and emissions reduction efforts.</li> <li>• Obtained and inspected Teck's public suite of documents relating to GHG emissions and managing climate-related risks, impacts and opportunities.</li> <li>• Obtained and inspected HVC's Mine Life Extension report detailing the environmental assessment of the extension.</li> <li>• Conducted a sample of site employee interviews to ensure awareness of policies and procedures in place on energy use and GHG emissions.</li> <li>• Inspected corporate commitments relating to GHG emissions and energy consumption.</li> </ul>
2. Facility Climate Change Management	A	<ul style="list-style-type: none"> <li>• Conducted site interviews with relevant management at HVC to understand the reporting and management of energy and GHG emissions data, including relevant policies over climate change.</li> <li>• Conducted site interviews with relevant management relating to HVC's collaboration with COI on climate-related impacts.</li> <li>• Obtained and inspected public disclosures which includes energy and GHG emissions targets and performance reporting. Performance of energy use and GHG emissions are externally assured.</li> <li>• Obtained and inspected Teck's disclosures relating to Teck's decarbonisation strategy and objectives to achieve their Net Zero 2050 ambition.</li> <li>• Obtained and inspected Teck's public suite of documents relating to GHG emissions and managing climate-related risks, impacts and opportunities.</li> <li>• Obtained and inspected relevant credentials, such as the ISO 14001:2015 certificate valid until May 5, 2025.</li> </ul>

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
3. Facility Performance Targets and Reporting	A	<ul style="list-style-type: none"> <li>Conducted site interviews with relevant management to understand the reporting process of energy and GHG emissions data. Enquired about the reporting frequency of energy and GHG emissions data aligned with Teck's strategy and targets.</li> <li>Conducted site interviews with relevant management to understand energy improvement practices in place at HVC.</li> <li>Obtained and inspected public disclosures which included reporting on corporate energy and GHG emissions performance, including HVC.</li> </ul>
<b>Crisis Management and Communications Planning - FACILITY (YES or NO)</b>		
1. Crisis Management and Communications Preparedness	Yes	<ul style="list-style-type: none"> <li>Observed and obtained a demonstration of the crisis management application, HVC's main platform for managing, documenting, and communicating its crisis management plan.</li> <li>Obtained and inspected HVC's Mine Emergency Response Plan (MERP).</li> <li>Conducted relevant management interviews to investigate management's awareness and training on the MERP.</li> <li>Inspected HVC's system to track and record emergency response procedures.</li> <li>Obtained and inspected the defined roles and responsibilities of the site's emergency management team.</li> <li>Obtained and inspected the current contact information for the emergency management team.</li> <li>Conducted site interviews with relevant management at HVC and inspected tools and mechanisms used to log communications with the emergency management team.</li> <li>Conducted site interviews with relevant management at HVC and inspected that a crisis centre has been established and equipped.</li> </ul>



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>• Observed onsite emergency response vehicles and equipment.</li> <li>• Conducted employee, contractor and COI meetings to demonstrate their awareness of the MERP.</li> </ul>
2. Review	Yes	<ul style="list-style-type: none"> <li>• Obtained and inspected HVC's MERP to corroborate version controls and that current information is updated on a regular basis.</li> <li>• Obtained and inspected the activity log for internal tests for the emergency response team.</li> <li>• Obtained and inspected the emergency contact list on crisis management application.</li> <li>• Obtained and inspected the risk severity checklist where risks are identified, accessed, and addressed.</li> <li>• Obtained and inspected the MERP for record of the training that employees must complete on crisis management.</li> </ul>
3. Training	Yes	<ul style="list-style-type: none"> <li>• Conducted a sample of management and employee interviews to enquire about their awareness of communications and mechanisms in place for alerts.</li> <li>• Conducted interviews with relevant management to obtain and understanding over the training members of the emergency management team must complete.</li> <li>• Obtained and inspected the MERP for evidence of the most recent full crisis simulation conducted in 2022. Full crisis simulation training aligned with the frequency established in the protocol.</li> <li>• Obtained and inspected HVC's remedial actions and follow-up documentation from its last full-scale crisis simulation.</li> </ul>



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
<b>Equitable, Diverse, and Inclusive Workplaces</b>		
1. Leadership and Strategy (Corporate Criteria)	A	<ul style="list-style-type: none"> <li>Obtained and inspected policies to understand Teck's commitment towards creating an equitable, diverse, and inclusive workplace in all their sites, including ensuring that the corporate commitment is aligned with the <i>TSM Framework on Equitable, Diverse, and Inclusive Workplaces</i>.</li> <li>Conducted interviews with relevant corporate management to enquire about their understanding and commitments towards supporting an equitable, inclusive, and diverse (EDI) environments. This included ensuring cross-business unit collaboration.</li> <li>Obtained and inspected relevant policies supporting the corporate strategy over EDI, including evidencing that the strategy and policies are informed by a committee with diverse perspectives and experiences.</li> <li>Obtained and inspected HVC intranet portal and public disclosures to show that relevant EDI policies are available to workers.</li> <li>Obtained and inspected evidence for review of action plans and targets related to corporate strategy and board awareness.</li> <li>Obtained and inspected evidence to show how HVC tracks and monitors data surrounding grievances, and that relevant corporate management can review the data, including reporting mechanisms to corporate leadership.</li> </ul>
2. Advancing Equity, Diversity, and Inclusion (Facility Criteria)	A	<ul style="list-style-type: none"> <li>Inspected policies to demonstrate a commitment towards EDI Workplaces in the site.</li> <li>Obtained and inspected documentation that underrepresented groups have policies to support priority employment opportunities and improve recruitment.</li> <li>Obtained and inspected supporting documentation for analysis and review over biases and inequities in compensation.</li> </ul>



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>• Obtained and inspected supporting documentation over processes and actions to demonstrate commitment towards having an equitable, diverse, and inclusive workplace.</li> <li>• Obtained and inspected the organizational chart to understand the accountabilities and governance over EDI on site.</li> <li>• Obtained and inspected evidence to view if communications are accessible and culturally appropriate.</li> </ul>
3. Monitoring, Performance, and Reporting (Facility Criteria)	AAA	<ul style="list-style-type: none"> <li>• Conducted site interviews with relevant management at HVC to understand if performance is tracked, monitored, and assessed.</li> <li>• Obtained and inspected the performance measures that are reported to public.</li> <li>• Obtained and inspected supporting documentation for data collected by HVC to analyze EDI performance, including that data collection is supported by engagement with cross-section of individuals with diverse perspective and experience.</li> </ul>
<b>Indigenous and Community Relationships</b>		
1. Community of Interest (COI) Identification	AAA	<ul style="list-style-type: none"> <li>• Conducted site interviews with relevant management to understand the policies and procedures surrounding the identification of COI.</li> <li>• Obtained and inspected Teck's public disclosures on community relations.</li> <li>• Obtained and inspected the HVC COI List to evidence attributes for identified COI.</li> <li>• Obtained and inspected COI Engagement Procedure Policy to demonstrate methods for COI self-identification.</li> <li>• Obtained and inspected public disclosures on COI engagement.</li> </ul>

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>Obtained and inspected HVC's community feedback application where confidential community feedback and grievances are maintained and reviewed.</li> </ul>
2. Effective COI Engagement and Dialogue	AAA	<ul style="list-style-type: none"> <li>Conducted site interviews with relevant management to demonstrate their awareness of the policies and procedures surrounding COI engagement and dialogue.</li> <li>Obtained and inspected a sample of HVC's Monthly Communities meeting minutes to demonstrate COI engagement.</li> <li>Obtained and inspected the COI Engagement procedure policy to understand processes in place for COI engagement and dialogue.</li> <li>Obtained and inspected samples of meeting notes from HVC and COI's various working groups (water, environmental, and other topics) to demonstrate communication of relevant environmental topics.</li> <li>Obtained and inspected samples of meeting notes between COI and HVC.</li> <li>Inspected Mine Life Extension (MLE) Project engagement web page via the BC government site that was shared with and informed by relevant COI.</li> <li>Obtained and inspected internal communication about Indigenous cultural awareness training as well as a completion certificate of the Community Relations team member.</li> <li>Inspected Teck's public disclosures summarizing the Cultural Heritage program at HVC.</li> <li>Obtained and inspected an example of HVC's Community Monthly Newsletter.</li> <li>Obtained and inspected a sample of information requests from COI and the responses from the HVC Communities team to demonstrate ongoing engagement.</li> </ul>



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>• Obtained and inspected samples of action trackers with COI, including demonstration of identified corrective actions being implemented.</li> <li>• Obtained and inspected the Indigenous Engagement and Collaboration chapter in the HVC 2040 MLE Project Single Application Package summarizing history of engagement with Indigenous COIs.</li> <li>• Obtained and inspected COI feedback on public reporting.</li> <li>• Obtained and inspected samples of HVC and COI agreements which contained mechanisms for resolving disputes.</li> <li>• Obtained and inspected samples of current and draft annual work plans to evidence that effectiveness of the engagement system is being considered in annual reviews and planning sessions.</li> <li>• Conducted interviews with a sample of COI to evidence the extent of engagement performed with HVC.</li> </ul>
3. Effective Indigenous Engagement and Dialogue	AA	<ul style="list-style-type: none"> <li>• Conducted site interviews with relevant management at HVC to obtain understanding of the Indigenous engagement processes, including commitments.</li> <li>• Conducted interviews with a sample of relevant Indigenous communities of interest to understand engagement, dialogue, and other key areas of interest.</li> <li>• Inspected evidence of available training over engagement and dialogue ,including reviewing a sample of employees completion records.</li> <li>• Inspected evidence that additional education and awareness content is in the process of being collaboratively designed and reviewed with relevant COI.</li> <li>• Reviewed a sample of relevant policies, agreements, documents, and mechanisms in place related to Indigenous engagement and dialogue.</li> </ul>



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>• Obtained and inspected HVC's Social Risk Register and Social Risk Review presentation to demonstrate potential impacts by HVC's activities that may affect COI.</li> <li>• Obtained and inspected presentation and documents provided to COI for review and information.</li> <li>• Obtained and inspected preliminary regulatory plans for the MLE and confirmed that Indigenous knowledge and principles have been considered.</li> <li>• Obtained and inspected meeting minutes and quarterly presentations to implementation committees that evidenced mutually agreed-upon objectives are in the process of being implemented.</li> <li>• Obtained and inspected the Indigenous Engagement and Collaboration chapter in the HVC 2040 MLE Project Single Application Package summarizing history of engagement with Indigenous COIs.</li> </ul>
4. Community Impact and Benefit Management	AAA	<ul style="list-style-type: none"> <li>• Conducted interviews with the community relations team to understand HVC's procedures with regards to managing community impact and benefits.</li> <li>• Obtained and inspected public disclosures on community engagement.</li> <li>• Obtained and inspected COI Engagement Procedure Document and the Social Risk Register which demonstrated engagement processes and prioritization of impacts.</li> <li>• Obtained and inspected HVC's Environmental Assessment Application document that outlines the adverse impacts affecting COIs from site activities.</li> <li>• Obtained and inspected evidence of how HVC assesses and analyzes community investment decisions.</li> </ul>



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>• Obtained and inspected HVC's risk registers and matrices, which demonstrate the prioritization of potential adverse impacts of site activities to relevant COI's.</li> <li>• Obtained and inspected evidence demonstrating how HVC has considered and included underrepresented COI in its engagement process.</li> <li>• Obtained and inspected meeting notes from various working groups in which both HVC employees and COI representatives are a part of.</li> <li>• Obtained and inspected HVC's collaborative employment plan with COI.</li> <li>• Obtained and inspected evidence of an Agreement Compliance Review which consists of obligations to the COI based their agreement.</li> <li>• Obtained and inspected the 2024 Extractive Sector Transparency Measures Act report which demonstrates public disclosure of contributions made to relevant COI.</li> <li>• Obtained and inspected the Community Investment Procedure document.</li> <li>• Obtained and inspected a sample of agreements with Indigenous COI and inquired with management regarding how consensus-based decision-making is included as part of creating these agreements.</li> <li>• Obtained and inspected a sample of draft budgets and proposals to understand how COI are included in collaborative decision-making for optimizing benefits.</li> <li>• Obtained and inspected a sample of COI annual plans to understand how objectives capture adverse impacts and optimized benefits,</li> <li>• Obtained and inspected a sample of annual plans, agreements, and breakdowns of spending to demonstrate that opportunities benefit a broad spectrum of the community and can be self-sustaining.</li> </ul>

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>• Obtained and inspected a social transition plan and a sample of agreements to demonstrate how adverse impacts and benefit optimization can be sustained after the productive life of the facility.</li> <li>• Obtained and inspected Terms of Reference for the facility's permit implementation board to demonstrate the role of government in processes.</li> <li>• Obtained and inspected a sample of action trackers with Indigenous COI to demonstrate how COI are collaborated with to review effectiveness of actions aimed at optimizing priority opportunities and mitigating adverse impacts.</li> </ul>
5. COI Response Mechanism	AAA	<ul style="list-style-type: none"> <li>• Conducted interviews with the community relations team to understand their awareness of policies and process with regards to the sites response mechanism.</li> <li>• Performed observation procedures over Teck HVC's community feedback application system used to manage grievances and feedback.</li> <li>• Obtained and inspected annual planning session demonstrating review of HVC's response mechanism.</li> <li>• Inspected Teck's publicly available feedback channel via the corporate site.</li> <li>• Obtained and inspected Teck's Social Performance standard to demonstrate site's commitment to COI response.</li> <li>• Conducted site interviews with a sample of employees, contractors and COI to evidence the understanding and use of HVC's response mechanism.</li> </ul>
<b>Preventing Child and Forced Labour (Indicate YES or NO)</b>		
1. Preventing Forced Labour	Yes	<ul style="list-style-type: none"> <li>• Obtained and inspected Teck's Code of Sustainable Conduct, Code of Ethics, Business Conduct, and Expectations for Suppliers and Contractors.</li> </ul>

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>Conducted interviews with relevant management and employees at HVC to gain an understanding of the organization's policy, risks associated with forced labour, and availability of relevant policies and training to employees and contractors.</li> <li>Conducted interviews with relevant management to gain an understanding of the processes in place to address jurisdictional risks surrounding child and forced labour.</li> <li>Conducted interviews with relevant management to gain an understanding of the processes in place to address jurisdictional risks surrounding child and forced labour.</li> <li>Obtained and inspected Teck's 2024 CAHRA Assessment for Canada's risk ratings in child and forced labour.</li> <li>Conducted a sample of employee and contractor interviews to observe their awareness and understanding of forced labour policies.</li> <li>Inquired with a sample of employees and contractors that they are not forced to be in work and have the right to end the employment and say no to overtime.</li> </ul>
2. Preventing Child Labour	Yes	<ul style="list-style-type: none"> <li>Understood that HVC operates in jurisdictions where labour standards and codes, do not allow child labour, forced labour, human trafficking, and dangerous work under the age of 18.</li> <li>Conducted site interviews with relevant management and employees at HVC 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.</li> <li>Understood controls in place to demonstrate the ages of employees, no personnel (contractors or employees) under the age of 18 are allowed onsite.</li> </ul>

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>• Observed during the onsite visit that no apparent underage employees or contractors were working onsite.</li> <li>• Obtained and inspected Teck's Code of Sustainable Conduct, Code of Ethics, Business Conduct, and Expectations for Suppliers and Contractor for child labour.</li> <li>• Obtained HVC's Problem Dispute Resolution and Grievance process where contractors and employees can raise issues and concerns about child labour.</li> </ul>
<b>Safe, Healthy and Respectful Workplaces</b>		
1. Commitments and Accountability	AAA	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant management to obtain an overall understanding of the HVC's commitment and governance around having a Safe, Healthy and Respectful Workplace.</li> <li>• Obtained and inspected organizational charts which demonstrate clear responsibilities and accountabilities have been defined for health and safety roles.</li> <li>• Obtained and inspected policies and management programs to review the alignment of policies and commitments with the TSM Safe, Healthy and Respectful Workplaces Framework.</li> <li>• Observed during the site visit, commitment towards maintaining safety, health, and respectful workplaces through signage of the relevant policies posted at site. In addition, we toured areas where high risk work was being performed and did not identify unsafe practices.</li> <li>• Obtained and inspected the organizational chart to understand the governance surrounding health and safety.</li> <li>• PwC performed the external audit requirements set out in Commitments and Accountability level AAA as described by TSM Safe, Healthy, and Respectful Workplaces Protocol.</li> </ul>

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
2. Safety and Health Management Systems	AAA	<ul style="list-style-type: none"> <li>Conducted site interviews with relevant management at HVC to observe their understanding of the overall safety and health management system, including related controls.</li> <li>During the site tour, signage over psychological risk and hazards in the workplace were observed.</li> <li>Inspected the health and safety management systems for monitoring and tracking safety records and inspections.</li> <li>Inspected documentation to demonstrate that the industrial hygiene program is overseen by a qualified hygienist.</li> <li>Obtained and inspected the organizational chart to understand the governance surrounding health and safety.</li> <li>Obtained and inspected evidence to support the existence of goals and targets related to Safe, Healthy and Respectful Workplaces.</li> <li>Obtained a sample of workplace inspections.</li> <li>Obtained and inspected evidence to demonstrate that HVC monitors, manages and assesses psychosocial risks and hazards.</li> <li>Obtained and reviewed HVC's identified psychosocial hazards and the documentation of controls in place to mitigate these hazards.</li> <li>PwC performed the external audit requirements set out in Safety and Health Management Systems level AAA as described by TSM Safe, Healthy, and Respectful Workplaces Protocol.</li> </ul>
3. Psychological Safety and Respectful Behaviour	A	<ul style="list-style-type: none"> <li>Obtained and inspected policies that have been reviewed to promote psychological safety and respect on site.</li> <li>Reviewed evidence to support the existence of a Wellness Coordinator responsible for promoting employee's wellness programs.</li> </ul>

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>• Obtained and inspected programs available to employees that promote and support physical and mental health.</li> <li>• Conducted a sample of employee and contractor interviews to evidence awareness of Respectful Workplace policies and procedures, including demonstrating training provided.</li> <li>• Inquired with a sample of employees on site who were able to demonstrate their understanding of who to contact to report psychosocial hazards, such as bullying and harassment.</li> <li>• Obtained and inspected evidence for the system to track, monitor, assess, and investigate the claims made against psychological safety and respect.</li> </ul>
4. Training, Behaviour and Culture	AAA	<ul style="list-style-type: none"> <li>• Conducted site interviews with relevant management at HVC to obtain an understanding of health and safety related training and initiatives.</li> <li>• Obtained and inspected a sample of health and safety related training certificates by employees.</li> <li>• Obtained a sample of the risk assessment procedure conducted in place to identify hazards and determine gaps in controls, including an example of a completed Field Level Risk Assessment during the in-person site visit.</li> <li>• Obtained and inspected evidence to demonstrate that employees are qualified for the task they perform, and that this competency is reviewed by management.</li> <li>• Obtained and inspected a sample of employees' and contractors' training records to demonstrate completion of review over health and safety policies.</li> <li>• Obtained and reviewed governance policies that inform policies over workplace design that include physical and psychological safety, respect, and accessibility.</li> </ul>

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>• Obtained and inspected documentation supporting the existence of a wellness coordinator to demonstrate that there is a role to support wellness programs on site.</li> <li>• Obtained and inspected HVC's 2024 Annual Targets Plan on a Page, which included strategic priorities, key measurements, and specific targets including for safety culture enhancement, sustainability initiatives and development.</li> <li>• Inspected the procurement application which is used to vet and manage contractors as part of due diligence processes.</li> <li>• Obtained and inspected Teck's 2023 Management Information Circular.</li> <li>• Obtained and inspected a completed Work Fatigue Management Form during the in-person site visit.</li> </ul>
5. Monitoring and Reporting	AAA	<ul style="list-style-type: none"> <li>• Observed the online training system to track training completed.</li> <li>• Reviewed a sample of internal performance reporting against the HSEC implemented program.</li> <li>• Conducted interviews with relevant management at HVC on how metrics and objectives are set and tracked.</li> <li>• Observed the online tracking system for data collection on performance measures for safety and health.</li> <li>• Inspected the safety and health monitoring program that tracks performances and includes inspection, surveillance and incident investigation follow-up records.</li> <li>• Obtained and inspected the performance measures tracked by HVC and the performance reporting, associated action plans and comparison against peers.</li> </ul>



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>• Obtained and inspected evidence to demonstrate the existence of monitoring and audit programs that tracks the performance of critical controls.</li> <li>• Obtained and inspected evidence to demonstrate that HVC tracks, monitors, and collects data related to psychological safety and respectful workplaces.</li> <li>• Obtained and inspected evidence to demonstrate that HVC performs reviews over controls in place alongside actions for continual improvement.</li> <li>• PwC performed the external audit requirements set out in Monitoring and Reporting level AAA as described by TSM Safe, Healthy, and Respectful Workplaces Protocol.</li> </ul>
6. Physical Safety and Health Performance	AAA	<ul style="list-style-type: none"> <li>• Obtained and inspected the publicly reported performance measures tracked by HVC, the performance reporting, and comparison against peers.</li> <li>• Obtained and inspected the Safe, Healthy and Respectful Workplaces performance targets and goals that are tracked by HVC.</li> <li>• Obtained and inspected evidence to demonstrate that senior management performs reviews over HVC's safe, healthy and respectful workplace targets and goals.</li> </ul>
<b>Tailings Management</b>		
1. Tailings Management Policy and Commitment	AAA	<ul style="list-style-type: none"> <li>• Obtained and inspected Tailings Management Policy and other relevant tailings management related policies.</li> <li>• Obtained and reviewed Tailings and Water Retaining Structures guidance, Tailings Management System (TWRS), the Tailings Management System (TMS) and the Operation, Maintenance, and Surveillance Manual (OMS).</li> <li>• Obtained and inspected the Annual Facility Performance Review (AFPR), Dam Safety Review (DSR), and other compliance related documents over tailings.</li> </ul>

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>Conducted interviews with relevant corporate management to understand the awareness of governing policies and procedures over tailings management.</li> <li>Conducted interviews with relevant management at HVC to demonstrate their awareness of policies and procedures in place to govern tailings management.</li> <li>PwC performed the external audit as per the requirements set out in Tailings Management Policy and Commitment level AAA.</li> </ul>
2. Assigned Accountability and Responsibility for Tailings Management	AAA	<ul style="list-style-type: none"> <li>Obtained and reviewed relevant tailings policy documents defining roles and accountabilities in relation to tailings management.</li> <li>Obtained and reviewed those accountabilities and responsibilities of tailings management has been appropriately assigned as outlined in the table of conformance.</li> <li>Obtained and inspected the Tailings Governance Review by the Independent Tailings Review Board (ITRB).</li> <li>Obtained and inspected the external review of the HVC tailings facility by the Engineer of Record (i.e. the Annual Facility Performance Review).</li> <li>PwC performed the external audit as per the requirements set out in Assigned Accountability and Responsibility for Tailings Management level AAA.</li> </ul>
3. Tailings Management System and Emergency Preparedness	AAA	<ul style="list-style-type: none"> <li>Obtained and inspected Tailings Management Policy and other relevant tailings management related policies.</li> <li>Obtained and reviewed TWRS, TMS and the OMS.</li> <li>Obtained and inspected the AFPR, DSR, MERP and other compliance related documents over tailings.</li> </ul>

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>Conducted interviews with relevant corporate management, site management, employees and contractors to understand the awareness of applicable governing policies and procedures over tailings management.</li> <li>Performed a site tour of the physical tailing facilities to demonstrate the implementation of the TMS, OMS, and other relevant related policy documents.</li> <li>Obtained and inspected the Emergency Response Plan and Emergency Preparedness Plan.</li> <li>PwC performed the external audit as per the requirements set out in Tailings Management System and Emergency Preparedness level AAA.</li> </ul>
4. Operation, Maintenance, and Surveillance	AAA	<ul style="list-style-type: none"> <li>Obtained and inspected the OMS Manual for all Tailings facilities.</li> <li>Obtained and inspected the Tailings Governance Review by the ITRB.</li> <li>Conducted interviews with relevant corporate management, site management, employees and contractors to evidence awareness of the OMS, including hazard identification and circumstances that would trigger special inspections.</li> <li>Obtained and inspected the external review of the HVC tailings facility as required by relevant regulation.</li> <li>Performed the external audit as per the requirements set out in OMS Manual level AAA.</li> </ul>
5. Annual Tailings Management Review	AAA	<ul style="list-style-type: none"> <li>Obtained and reviewed the TMS, Risk Registers, and the Accountable Executive Review of the AFPR.</li> <li>Obtained and inspected the internal audit evidence that the reviews of tailings management for the tailing's facility were conducted.</li> <li>Obtained and inspected the Tailings Governance Review by the ITRB.</li> </ul>

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>Obtained and inspected the external review of the HVC tailings facility as required by relevant regulation.</li> <li>PwC performed the external audit as per the requirements set out in Annual Tailings Management Review level AAA.</li> </ul>
<b>Water Stewardship</b>		
1. Water Governance	AAA	<ul style="list-style-type: none"> <li>Conducted site interviews with relevant management at HVC to obtain an understanding of the overall governance and internal control environment, risk management and stakeholder engagement processes surrounding water.</li> <li>Conducted interviews with a sample of employees and contractors to observe their awareness of policies and procedures in place to govern water.</li> <li>Obtained and reviewed water policies and governance frameworks to assess the underlying information to support alignment with TSM Water Stewardship Framework.</li> <li>Obtained and inspected relevant policies and document over water management, demonstrating roles, responsibilities, and accountabilities over water management.</li> <li>Reviewed the compliance application system to demonstrate processes exist to track and correct non-compliances.</li> <li>Obtained and reviewed internal assessments and reports produced on water management practices, including consideration of water risk and opportunities being incorporated in annual planning.</li> <li>Reviewed public disclosures over commitments over water stewardship being reported.</li> <li>PwC performed the external audit requirements set out in Water Governance level AAA as described by TSM Water Stewardship Protocol.</li> </ul>

Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
2. Operational Water Management	AAA	<ul style="list-style-type: none"> <li>Conducted site interviews with relevant management at HVC to gain an understanding of the operational procedures in place to manage and monitor water performance.</li> <li>Obtained documentation over the risks and opportunities identified in relation to water. Reviewed annual management plans to demonstrate risks and opportunities are considered.</li> <li>Obtained and inspected the Risk Register and noted the inclusion of water-related risks and mitigation strategies.</li> <li>Obtained and reviewed the site level water balance model and monitoring programs.</li> <li>PwC performed the external audit requirements set out in Operational Water Management level AAA as described in the TSM Water Stewardship Protocol.</li> </ul>
3. Watershed-scale Planning	A	<ul style="list-style-type: none"> <li>Conducted interviews with relevant management at HVC to gain an understanding of the engagement process with relevant COI over water management practices and addressing priority risks.</li> <li>Conducted a sample of external stakeholder interviews with COI to demonstrate stakeholder engagement, including feedback mechanisms.</li> <li>Obtained and inspected a sample of stakeholder engagement communications on watershed goals and performance.</li> </ul>
4. Water Reporting and Performance	AAA	<ul style="list-style-type: none"> <li>Conducted interviews with relevant management at HVC to gain an understanding of water performance and reporting, including objective and target established.</li> <li>Obtained water related data and targets.</li> <li>Obtained and reviewed plans to reach targets and objectives at site level.</li> </ul>



Criterion	Rating C, B, A, AA or AAA (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"><li>• Obtained and reviewed response documents from stakeholders on targets and objectives over water reporting.</li><li>• Obtained and reviewed external assurance has been carried out on water related data and information.</li></ul>



## 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.	<p>The reasonable assurance engagement was conducted in accordance with ISAE 3000 and the following guidance:</p> <ul style="list-style-type: none"> <li>• TSM Verifier Terms of Reference;</li> <li>• ICMM Validation Guidance, Performance Expectations; and</li> <li>• The Copper Mark Assurance Process.</li> </ul>
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
Name of lead verifier	PricewaterhouseCoopers LLP
Date of statement of verification	December 18, 2024
Signature of verifier	See Assurance Report



## **TSM Responsible Sourcing Alignment Supplement**

### **Incorporate other relevant standards**

<b>Check relevant boxes</b>	<b>Name of standard</b>
✓	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 Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
<b>Corporate Governance and Ethical Conduct</b>			
1. Legal Compliance	Establish and maintain processes to ensure compliance with applicable laws.	Fully Meets	<ul style="list-style-type: none"> <li>Conducted site interviews with relevant management at HVC to gain an understanding of policies and procedures in place to ensure legal registers are complete and updated as required. Including mechanisms in place at HVC to identify relevant legal requirements.</li> <li>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.</li> <li>Observed postings of applicable laws and regulations where required during the site visit.</li> <li>Observed the use of legal tracking mechanisms and communication tools.</li> <li>Obtained and inspected a sample of monitoring manuals in place.</li> <li>Inspected HVC's ISO 140001:2015 certificate valid until May 5, 2025 and the results of the 2023 Legal Compliance Audit.</li> </ul>



	Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	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	Not in scope for facility level.
	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"> <li>Obtained and inspected the anti-corruption compliance policy and interpretation guidance.</li> <li>Conducted interviews with relevant corporate management to understand the overall governance structure and investigation procedures if an incident were suspected.</li> <li>Conducted interviews with relevant management at HVC 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.</li> <li>Conducted interviews with employees during the onsite visit and observed that employees understand the policies and procedures for reporting bribery or corrupt behavior.</li> </ul>

Criterion		Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
			<ul style="list-style-type: none"> <li>Obtained and inspected the Anti-Bribery and Corruption Compliance Policy and Interpretation Guide, Teck's Extractive Sector Transparency Measures Act – Annual Report, as well as evidence of anti-corruption and bribery training.</li> <li>Obtained and inspected public report on payments made to the government and other organizations (Economic Contribution Report).</li> </ul>
4. Political Contributions	Publicly disclose the value and beneficiaries of financial and in-kind political contributions, whether directly or through an intermediary.	N/A	Not in scope for facility level.
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	<p>Teck outlines its commitment to the implementation of the EITI on its website (partnerships) and within Teck's sustainability report. Teck's participation with EITI is through its ICMM membership, confirmed by EITI.</p> <p>Procedures performed:</p> <ul style="list-style-type: none"> <li>Obtained Teck's policy on tax.</li> <li>Obtained Teck's Economic Contribution Report and to demonstrate that tax, royalties, and other payments to governments by country and facility level are reported.</li> </ul>

	Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
	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"> <li>• Extractive Industries Transparency Initiative is outlined Teck's website.</li> <li>• Reviewed the commitment and inspected on EITI's website that Teck is an active supporter of the EITI both directly and through its membership with the International Council on Mining and Metals (ICMM).</li> </ul>
6. Accountabilities and Reporting	Accountability for sustainability performance is assigned at Board and/or Executive Committee level.	N/A	Not in scope for facility level.
	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	Not in scope for facility level.

Criterion		Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	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	Not in scope for facility level.
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	Not in scope for facility level.
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"> <li>Obtained and inspected Teck's 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.</li> <li>Conducted interviews with relevant management (i.e., procurement, contract managers, etc.) to enquire about their awareness of policies and procedures in place.</li> <li>Conducted interviews with relevant management on how responsible business practices are promoted amongst significant business partners.</li> </ul>



Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>Obtained and inspected Teck's code of conduct and observed the contractor pre-qualification program. Including, evidencing a sample of supplier agreements to demonstrate relevant supply chain policies are contained within the contract.</li> <li>Conducted interviews with employees and contractors on adherence and awareness of Teck's standards and policies.</li> </ul>
<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"> <li>Inspected Teck's Human Rights Due Diligence Procedure.</li> <li>Conducted interviews with relevant management about the contractor pre-qualification program.</li> <li>Conducted interviews with relevant management regarding the due diligence process for vendors, including the use of third-party systems.</li> <li>Inspected a completed customer due diligence questionnaire and noted that it includes topics such as human rights, corruption, and conflict.</li> </ul>

Criterion		Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	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"> <li>Conducted interviews with relevant management at HVC to demonstrate their awareness of policies and procedures in place for human rights.</li> <li>Obtained Teck's human rights policy to demonstrate alignment with the UN Guiding Principles on Business and Human Rights.</li> <li>Observed and inspected grievance mechanisms for employees, contractors, and other individuals and communities who may be adversely impacted by company activities.</li> <li>Conducted a 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.</li> </ul>

Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	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.	<p>HVC 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"> <li>• Understood the mechanisms in place to screen suppliers and contractors.</li> <li>• 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.</li> </ul>
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 HVC.

	Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	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.)	Fully Meets	<ul style="list-style-type: none"> <li>Conducted interviews with relevant management at HVC to enquire about their awareness of policies and procedures in place for human rights.</li> <li>Conducted interviews with onsite management to enquire about their understanding of the procedures and policies in place for human rights and security at HVC.</li> <li>Conducted interviews with security contractors to enquire about their awareness and commitment to the Voluntary Principles on Security and Human Rights.</li> <li>Obtained and inspected HVC's risk register and risk assessment measures.</li> <li>Inspected the Voluntary Principles on Security and Human Rights training course given to employees.</li> <li>Obtained and inspected Teck's public commitment that Teck's security program is aligned with the Voluntary Principles on Security and Human Rights.</li> </ul>
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"> <li>Inspected Teck's "Doing What's Right hotline" at <a href="http://teck.com/speakup">teck.com/speakup</a>.</li> <li>Obtained and inspected Teck's Code of Sustainability Conduct (CSC) and Human Resources Global policy.</li> </ul>

Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>Obtained and inspected Teck's Human Rights Policy which commits to align with the Voluntary Principles and Human Rights.</li> <li>Conducted site interviews with relevant management at HVC to enquire about their understanding of workplace policies relating to harassment and discrimination.</li> <li>Conducted interviews with members of the Steel Workers Union to their understanding of their right to collective bargaining.</li> </ul>
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 this is a requirement of Responsible Steel.

	Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
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.
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"> <li>Conducted site interviews with relevant management at HVC to obtain an understanding of mechanisms in place with corporate to adhere to legislative remuneration requirements.</li> <li>Conducted site interviews with relevant management at HVC to observe their understanding of employee remuneration standards and monitoring processes.</li> <li>Conducted site interviews with relevant management at HVC about gender pay reviews and gap identification.</li> <li>Inspected Teck's publicly available Human Rights Policy and noted the commitment to fair remuneration.</li> </ul>

	Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
	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.
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"> <li>Conducted interviews with an EDI representative from Teck's corporate office to understand organizational policies regarding towards EDI. Enquired about their understanding of commitments in place towards EDI goals.</li> <li>Inspected Teck's public disclosures, meeting minutes, and Teck's Approach to Our People and Culture document.</li> <li>Conducted interviews with relevant management at HVC (including HVC's EDI Committee) to understand implementation of EDI policies.</li> <li>Obtained and inspected presentations, meeting minutes from HVC's EDI Committee, including tracking mechanisms.</li> <li>Conducted interviews with a sample of employees and contractors to observe their understanding and awareness of diversity policies in place.</li> </ul>

Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"> <li>Obtained an understanding of and inspected documentation to review participation in the Women in Mining organization. This included obtaining and understanding of how issues raised are tracked, actions are taken, and progress is made towards EDI goals.</li> </ul>
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"> <li>Conducted interviews with an EDI representative from Teck's corporate office to understand organizational policies regarding towards EDI. Enquired about their understanding of commitments in place towards EDI goals.</li> <li>Inspected Teck's public disclosures, meeting minutes, and Teck's Approach to Our People and Culture document.</li> <li>Conducted interviews with relevant management at HVC (including HVC's EDI Committee) to understand implementation of EDI policies.</li> <li>Obtained and inspected presentations, meeting minutes from HVC's EDI Committee, including tracking mechanisms.</li> <li>Conducted interviews with a sample of employees and contractors to observe their understanding and awareness of diversity policies in place.</li> </ul>



Criterion		Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
Environmental Stewardship			<ul style="list-style-type: none"> <li>Obtained an understanding of and inspected documentation to review participation in the Women in Mining organization. This included obtaining and understanding of how issues raised are tracked, actions are taken, and progress is made towards EDI goals.</li> </ul>
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"> <li>Obtained and reviewed Teck's Environmental Policy and inspected HVC's ISO 14001:2015 certificate valid until May 5, 2025 and the Environmental Management System (EMS) Manual.</li> <li>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.</li> <li>Conducted interviews with relevant management at HVC to obtain an understanding of the roles and responsibilities at the site, including performance measures and targets.</li> <li>Conducted interviews with relevant HVC management, employees, and contractors to demonstrate their awareness of the EMS, HVC's environmental policy, and significant environmental aspects and impacts.</li> </ul>

	Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
			<ul style="list-style-type: none"> <li>Observed implementation of the EMS during the onsite visit.</li> <li>Observed onsite environmental protection measures including secondary containment, spill kits, recovery/reuse of water and dust control measures.</li> </ul>
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"> <li>Inspected HVC's 2024 Environment and Regulatory Annual Plan (ERAP), 2023 Pre-Feasibility Study (PFS), and the Annual Reclamation Report (ARR) and the 2023 Five-Year Mine and Reclamation Plan (MRP).</li> <li>Inspected the participation agreement and notes the inclusion of Cultural Heritage and Environmental agreements with COIs in the Closure Plan.</li> <li>Conducted site interviews with management at HVC and management at Teck corporate and COI regarding closure planning, including environmental and social aspects.</li> </ul>
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	<p>PwC notes that this is Partially Meets for ICMM PE 6.4 and the Copper Mark Criteria 18 &amp; 20.</p> <ul style="list-style-type: none"> <li>Obtained and reviewed Teck's Environmental Policy and obtained and inspected HVC's ISO 14001:2015 certificate valid until May 5, 2025 and the Environmental Management System (EMS) Manual.</li> </ul>



Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"><li>• Obtained and inspected the Waste Management Policy, Garbage Disposal &amp; Recycling Policy, Used Battery Handling Policy, and Waste Fluid Handling Policy.</li><li>• Conducted site interviews with relevant management at HVC to obtain an understanding of waste management policies, the application of the mitigation hierarchy, and risk assessment performed.</li><li>• Obtained and inspected training material, noting that there is training on the labelling of hazardous waste and handling.</li><li>• Inspected waste storage facilities during the onsite visit including waste management tracking mechanisms. Observed waste management policy implementation.</li><li>• Conducted site interviews with relevant management at HVC over pollution policies and monitoring mechanisms in place.</li><li>• Observed air monitoring stations during the onsite visit, including technologies related monitoring air pollution.</li><li>• Conducted interviews with onsite employees and contractors to corroborate their understanding of HVC's policy on pollution.</li></ul>



	Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
	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.
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.



	Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
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 this is a requirement of Responsible Steel.



	Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
23. Spills and Leakage	<p>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.</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>	N/A	Not applicable as this is a requirement of Responsible Steel.

	Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	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"> <li>Obtained and reviewed Teck's Environmental Policy and obtained and inspected HVC's ISO 14001:2015 certificate valid until May 5, 2025 and the Environmental Management System (EMS) Manual.</li> <li>Obtained and inspected the Waste Management Policy, Garbage Disposal &amp; Recycling Policy, Used Battery Handling Policy, and Waste Fluid Handling Policy.</li> <li>Conducted site interviews with relevant management at HVC to demonstrate understanding of waste management policies, the application of the mitigation hierarchy, and risk assessment performed.</li> <li>Obtained and inspected training material, noting that there is training on the labelling of hazardous waste and handling.</li> <li>Inspected waste storage facilities during the onsite visit including waste management tracking mechanisms. Observed waste management policy implementation.</li> </ul>
	Identify and manage potential risks relating to the transportation, handling, storage, and disposal of all hazardous materials.	N/A	Not applicable as this is a requirement of the Responsible Gold Mining Principles.

Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	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.
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.	N/A	Not applicable as HVC 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 Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
	<p>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	Not applicable as this is a requirement of Responsible Gold Mining Principles.
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"> <li>Conducted site interviews with relevant management at HVC to demonstrate their awareness of HVC's Environmental Policy and obtain an understanding of sustainable development projects in place to recover, recycle and reuse energy, natural resources, and materials.</li> <li>Inspected Teck's commitments and initiatives in advancing circularity.</li> </ul>

Criterion		Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
Economic Development, Cultural Heritage and 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"> <li>Conducted site interviews with relevant management at HVC to demonstrate their awareness of HVC's policies and practices for expectations for suppliers and contractors, community investment, and procurement opportunities for local suppliers.</li> <li>Obtained and inspected documentation around community investment programs.</li> <li>Inspected HVC's Annual Plan for Employment and Contracting and noted a commitment to offering employment to local COIs.</li> <li>Inspected documents evidencing local spend, including for Indigenous suppliers, as well as the distribution of spend across different communities.</li> </ul>
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"> <li>Obtained and inspected the Cultural Heritage Program Terms of Reference, Cultural Heritage Newsletter September - October 2023 Edition, Our Approach to People and Culture document, HVC's 2024 Environmental and Regulatory Annual Plan (ERAP), HVC's EAC Application Summary, and the COI Engagement Procedure.</li> </ul>



Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
		<ul style="list-style-type: none"><li>• Obtained HVC's 2023 Annual Monitoring Report which includes procedures to identify cultural sites, the governing bodies of local cultural heritage sites, Indigenous COI, and work performed to prevent disturbances of cultural sites on the Valley South WRD.</li><li>• Conducted interviews with relevant management at HVC to corroborate their understanding of policies relating to protecting cultural heritage. Obtained an understanding of the Cultural Working Engagement Groups, a Cultural Heritage Program, and consulting with Indigenous Peoples to identify culturally important artifacts.</li><li>• Conducted interviews with relevant management to corroborate the implementation of grievance mechanisms in place for community members regarding cultural heritage.</li><li>• Conducted interviews with COI members, in which they were able to demonstrate awareness of the HVC's policy on cultural heritage, engagement on issues related to cultural heritage, and awareness of the process to seek remediation regarding cultural heritage impacts of the HVC's operations.</li></ul>



	Criterion	Rating Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)	Summary of procedures performed by PwC
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"> <li>Performed a site visit to observe that this section of the supplement is not relevant to the site as there are no ASM within HVC's boundaries.</li> </ul>
	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"> <li>Performed a site visit to observe that this section of the supplement is not relevant to the site as there are no ASM within HVC's boundaries.</li> </ul>

## 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 (Corporate Requirement)
1.4	Board level accountability	N/A (Corporate Requirement)
1.5	Disclose financial and in-kind contributions	N/A (Corporate Requirement)
2.1	Integrate SD into corporate strategy	N/A (Corporate Requirement)
2.2	HSE, labour, human rights with JVs, suppliers and contractors	Meets
3.1	Human rights due diligence	Meets
3.2	Resettlement	N/A (There are no instances of resettlement at HVC)
3.3	VPSHR	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	Meets

The ICMC PEs		Self-assessed Conformity Level
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	N/A (There is no ASM present within HVC)
10.1	Corporate stakeholders	N/A (Corporate Requirement)
10.2	Publicly support the implementation of the Extractive Industries Transparency Initiative (EITI)	Meets
10.3	Annual reporting	N/A (Corporate Requirement)
10.4	Independent assurance	N/A (Corporate Requirement)



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December 17, 2024

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

**RE: Teck Resources Limited’s TSM Performance Statement of Highland Copper Valley (HVC)**

We confirm that the Performance Statement has been prepared to assist Teck in complying with the member requirements of the Mining Association of Canada’s (MAC) Towards Sustainable Mining (TSM) Protocols, The Copper Mark Criteria (Version 2, February 2020) for Responsible Production and the International Council on Mining and Metals’ Performance Expectations (ICMM PEs) and not for other use or purpose. The wording for the TSM Responsible Sourcing Alignment Supplement ratings align with the performance determination wording in the Copper Mark Criteria for Responsible Production.

The results of the Performance Statement have been summarized below:

TSM Protocols	Self-assessed Rating					
Protocol Name	Indicator 1	Indicator 2	Indicator 3	Indicator 4	Indicator 5	Indicator 6
Indigenous and Community Relations	AAA	AAA	AA	AAA	AAA	
Safe, Healthy and Respectful Workplace	AAA	AAA	A	AAA	AAA	AAA
Crisis Management and Communications Planning	Yes	Yes	Yes			
Prevention of Child and Forced Labour	Yes	Yes				
Climate Change	AAA	A	A			
Biodiversity Conservation Management	AAA	AAA	AAA			
Water Stewardship	AAA	AAA	A	AAA		
Equitable, Diverse and Inclusive Workplaces	A	A	AAA			
Tailings Management	AAA	AAA	AAA	AAA	AAA	



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### TSM Responsible Sourcing Alignment Supplement

Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>
<b>Corporate Governance and Ethical Conduct</b>		
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 this is a 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 this is a 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 p Confirmed - Corporate indicator per ICMM Guidance validation or the RGMP reporting requirements where equivalency with the RGMPs is sought.	N/A – Relevant only for corporate level assessment
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
<b>Integration of Sustainable Development into Corporate Strategy and Decision Making</b>		



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Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>
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.	Fully Meets
	Exercise risk-based due diligence on those entities to which the facilities' products are sold to.	
<b>Respect for Human Rights and Labour Rights</b>		
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 - There are no instances of resettlement at the facility
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.)	Fully 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 this is a requirement of Responsible Steel



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Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>
	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
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 this is a requirement of Responsible Steel
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
<b>Environmental Stewardship</b>		
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 this is a 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	N/A – Not applicable as this is a requirement of Responsible Steel



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Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>
	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.	
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 this is a 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 this is a 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 this is a 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 this is a requirement of Responsible Gold Mining Principles
	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.	N/A - Not applicable as HVC 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
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



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Criterion		Rating <i>Fully Meets, Partially Meets or Does Not Meet (or otherwise indicated)</i>
	The facility will aim to minimize deforestation arising from its activities.	N/A – Not applicable as this is a requirement of Responsible Gold Mining Principles
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
<b>Economic Development, Cultural Heritage and ASM</b>		
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
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
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 - There is no ASM present within HVC
	Collaborate with the government, where appropriate, to support improvements in environmental and social practices of local Artisanal and Small-scale Mining (ASM).	N/A - There is no ASM present within HVC



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## ICMM PEs

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 (Corporate Requirement)
1.4	Board level accountability	N/A (Corporate Requirement)
1.5	Disclose financial and in-kind contributions	N/A (Corporate Requirement)
2.1	Integrate SD into corporate strategy	N/A (Corporate Requirement)
2.2	HSE, labour, human rights with JVs, suppliers and contractors	Meets
3.1	Human rights due diligence	Meets
3.2	Resettlement	N/A (There are no instances of resettlement at HVC)
3.3	VPSHR	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	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




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The ICMM PEs		Self-assessed Conformity Level
9.2	Mechanisms to support procurement opportunities	Meets
9.3	Site level engagement with Communities and/ or Indigenous Groups	Meets
9.4	Artisanal mining	N/A (There is no ASM present within HVC)
10.1	Corporate stakeholders	N/A (Corporate Requirement)
10.2	Publicly support the implementation of the Extractive Industries Transparency Initiative (EITI)	Meets
10.3	Annual reporting	N/A (Corporate Requirement)
10.4	Independent assurance	N/A (Corporate Requirement)

Yours truly,

Teck Resources Limited

Signed by:  
  
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John Vanderbeek  
Global Director Compliance  
Teck Resources Limited