IRMA Initiative for Responsible Mining Assurance

MINE SITE ASSESSMENT PUBLIC SUMMARY REPORT

MINE SITE

Grande Côte Opérations S.A.

OPERATING COMPANY

Eramet Group

COUNTRY OF OPERATION

Senegal

5 FEBRUARY 2026

Acknowledgements

IRMA believes that third-party, independent audits are most credible when there is robust participation not only from participating mines, but also from workers and stakeholders, particularly those from affected communities.

Outside stakeholders are not remunerated for their participation and willingly give their time to provide perspectives and information on mine site performance. IRMA would like to recognize Grande Côte Opérations workers, governmental representatives, and members of affected communities for their participation in this audit.

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Audit Details

Name of Mine:	Grand Côte Opérations
Operating Company:	Eramet Group
Mine Owner:	Eramet (90%) and State of Senegal (10%)
Country of Operation:	Senegal
Mined Material(s):	Mineral Sands (Ilmenite, Zircon, Leucoxene, and Rutile)
# Employees / contractors:	786 employees/1485 contractors at the time of audit
IRMA audit webpage:	https://connections.responsiblemining.net/site/207
Audit Type:	Initial Verification Audit
Audit Dates:	Stage 1: October – December 2023 Stage 2: January 8 – 18 2024 Corrective Action Verification: June to October 2025
Audit Team:	Lead Auditor (1), Social Auditors (2), Health and Safety Auditors (2), Environmental Auditors (3), Support team members (4)
Audit Firm Declaration:	✓ The findings in this report are based on an objective evaluation of evidence (through review of documents; first-hand observations at the mine site; and interviews with mine staff, workers, and stakeholders) as presented during the Stage 1 and Stage 2 audit activities. ✓ The audit team members were deemed to have no conflicts of interest with the mine. ✓ The audit team members were professional, ethical, objective, and truthful in their conduct of audit activities. ✓ The information in this report is accurate according to the best knowledge of the auditors who contributed to the report.
Scope of Assessment	Active mine areas, exploration areas, mine services (i.e., clearing, earth work, piping, dredge and wet concentration plant, mine rehabilitation areas, mineral separation plant (MSP)), ancillary services and infrastructure (i.e., power generation, maintenance, transportation, mine camp), and resettlement sites
IRMA Standard Version:	IRMA Standard for Responsible Mining, v.1.0 (June 2018)
Certification Body (CB):	SCS Global Services
CB Authorized Representative:	Mark Thurber, Mining Services Director
CB Representative Signature:	
IRMA Achievement Level:	IRMA 50
Achievement Decision Date:	05 February 2026

Achievement Valid Until:	04 February 2029 (contingent upon outcome of surveillance audit and continuous compliance with the IRMA independent audit processes)
IRMA Reference Number:	IRMA-STD-SCS-002-V-00008

1. Mine Site Overview

1.1. Overview of location

Grande Côte Opérations is a Senegalese subsidiary of Eramet Group that specializes in the recovery of heavy mineral sands from sand deposits in the northern coastal area of Senegal (West Africa), see Figure 1.

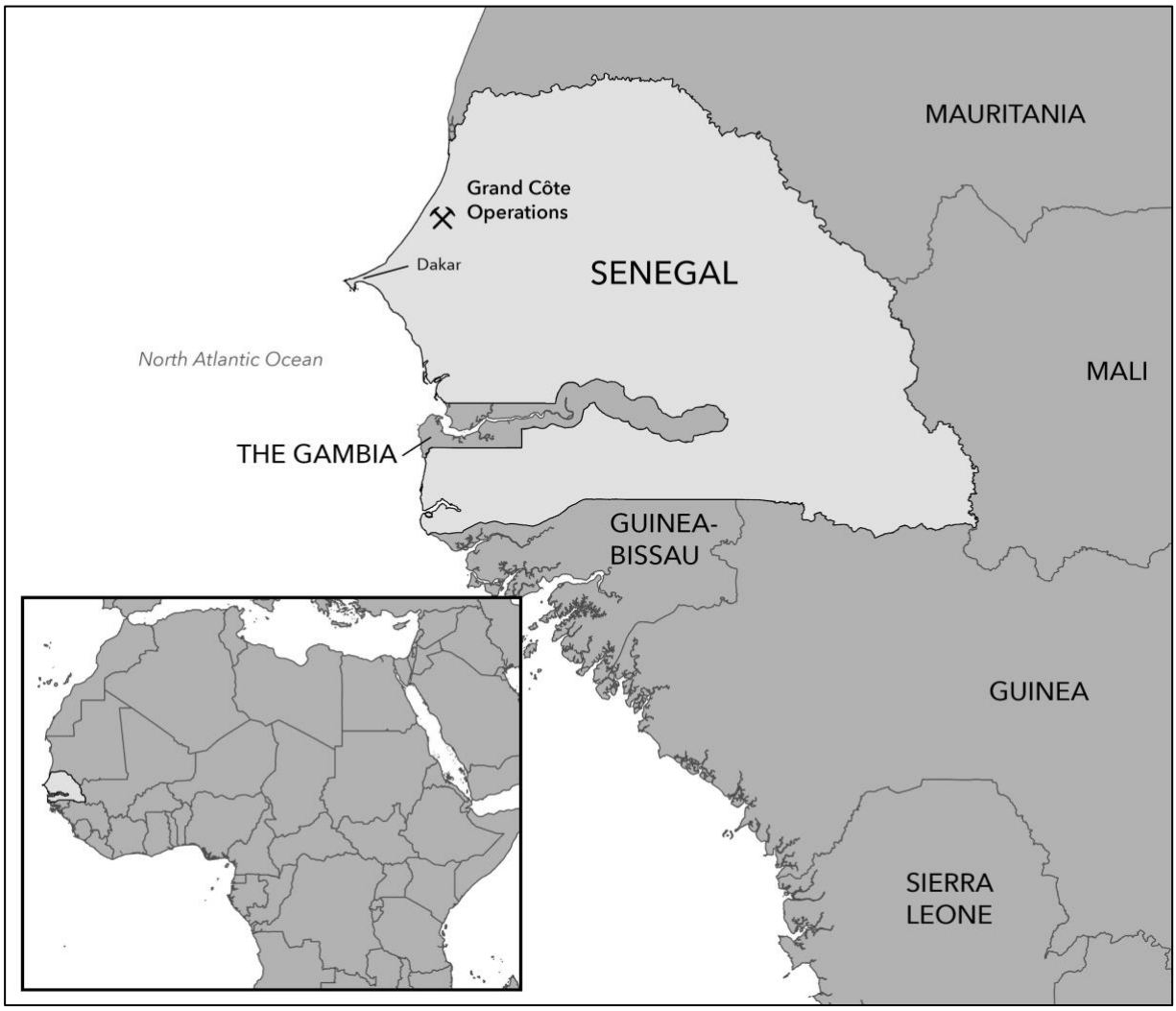


Figure 1: Illustrative, global location of the site

The mine's mineral sands concession stretches 106 kilometers along the Atlantic coast and between 1 to 4 km inland. The operation occupies an area of 445 km2 stretching from Saint Louis to Dakar in the administrative regions of Thiès and Louga, see Figure 2. Both processing plants are located in Diogo, while the mining deposit is located within the dunes, in the regions of Thiès and Louga.

The company concentrates zircon (rich in zirconium), and other heavy minerals such as rutile, leucoxene and ilmenite (rich in titanium); critical components of frequently used products

such as paints, tiles and medical devices and are also increasingly used in energy transition infrastructure.

The mining project is located north of Dakar, in a region known for its transition from the semi-arid climate of the Sahara Desert to the north, to the more humid Sudanian savanna to the south. Temperatures are mild due to the influence of northern maritime trade winds. In the cooler season (November to February), temperatures average between 20°C to 25°C (68°F to 77°F), while in the hotter season (March to October), they range from about 25°C to 30°C (77°F to 86°F). The rainy season occurs between July and September, bringing higher humidity and occasional heavy showers. Overall, rainfall is scarce, with the southern area less than 500 mm annually and the northern area of the mine concession receiving less than 350 mm annually.

The landscape consists of a succession of mobile sand dunes and inter-dunal depressions referred to in the Wolof language as “Niayes”. These coastal wetlands, fed in part by shallow groundwater, are an important resource for market gardening and fruit cultivation. The Niayes provide an estimated 80% of national agricultural production (Thiam et.al., 2020) and essential habitat for migrating shorebirds travelling the East Atlantic Flyway. The entire mine concession is located within the Niayes IBA (Important Bird Area) and KBA (Key Biodiversity Area). (Bird Life International and Key Biodiversity Areas, 2025).

In terms of land cover, the area consists of a mix of grasslands, shrublands, and croplands, which are heavily used for agriculture and grazing (Umwelt & Earth System, 2011). To prevent desertification and stabilize coastal sand dunes, the Senegalese government has undertaken reforestation efforts, including planting species such as filaos and eucalyptus. These efforts help control erosion and provide local communities with ecosystem services and resources such as timber, fuelwood, and shade. While these species contribute to stabilizing the landscape, they may also influence natural regeneration and the composition of native vegetation in local areas.

The departments of Tivaouane (region of Thiès) and Kébémer and Louga (region of Louga) are characterized by small, dispersed communities and hamlets organized around agricultural and pastoral activities, local markets, and traditional subsistence lifestyles (see Figure 3). In some areas, fishing and tourism contribute to household economies. Phosphate and zircon mining, including operations at the mine, also represent a source of local employment. About 75% of the population lives in rural areas without access to basic services, such as public roads, sanitation, and utilities. Water is primarily sourced from the shallow Quaternary sands aquifer via wells to support domestic, agricultural, and industrial needs (Grande Côte Opérations, 2016). In the coastal areas of Thiès and Louga—particularly within the Niayes zone—saltwater intrusion into the shallow Quaternary sands aquifer has been observed. This intrusion is associated with groundwater overextraction and reduced natural recharge linked to prolonged drought conditions. Given the region’s reliance on this aquifer for agricultural production, salinization presents challenges for local communities and economic activities (Diallo et al., 2019).

Tivaouane department, located in the southern part of the mine concession, is the most populous (202.8 inhabitants/km2). The northern part of the mine concession in the departments of Kébémer and Louga has lower population densities (87.86 to 84.39

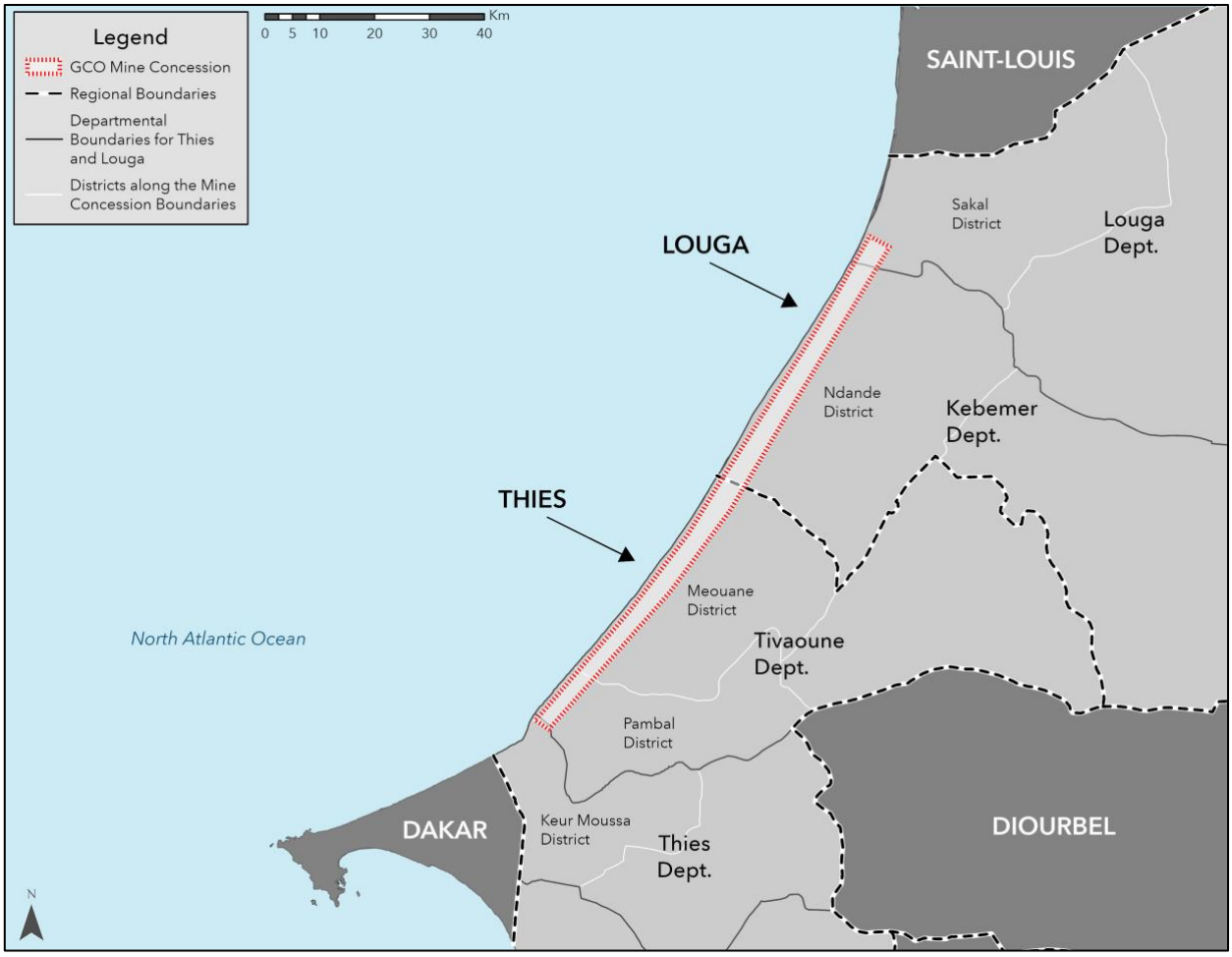


Figure 2: Illustrative, regional location of the site

inhabitants/km² respectively (2023 Census).

The population is primarily composed of Wolof and Fulani ethnic groups. While French is the official language, Wolof is the most widely spoken, with some Pular speakers. Oral communication remains the dominant and preferred form of information-sharing, consistent with strong traditions of spoken exchanges—such as conversations, storytelling, and group discussions often led by community leaders. This preference extends to mobile technology, with many using voice calls or speakerphone on WhatsApp rather than written messages, as Wolof is not traditionally a written language. Daily life revolves around communal activities and social gatherings. Extended families often live together in compounds, sharing meals and responsibilities. Respect for elders and communal solidarity are deeply ingrained values.

The hierarchy of power is shaped by a tradition of patriarchy. Men are considered the heads of household in most families. In addition, most of the local leadership roles (mayors, chiefs, imams, marabouts) are held by men.

Almost all the families in this rural region participate in farming or some form of agriculture, such as market gardening or livestock rearing for self-subsistence and to generate income, alongside income-generating activities such as fishing and other formal work (i.e., mining, transportation, tourism, government administration, food processing, etc.).

Familial land is the foundation of agricultural livelihoods. A family's generational wealth is inherent in the land – fathers pass on the land to their sons, across generations, to continue the agricultural and pastoral trades of their lineage. Customary land ownership and these management practices often conflict with rural land tenure legislation enacted at the time Senegal independence (International Institute for Environment and Development, 2016).

Traditional practices and beliefs consider land as a communal resource in which land was owned collectively by families or communities, passed down through generations. Post-colonial land law reflects a system in which land rights are recorded and regulated by the state, and decisions in land allocation and use codified (Laws No. 64-46, 76-66, 96-06, 96-07), and co-managed by local governments and rural councils.

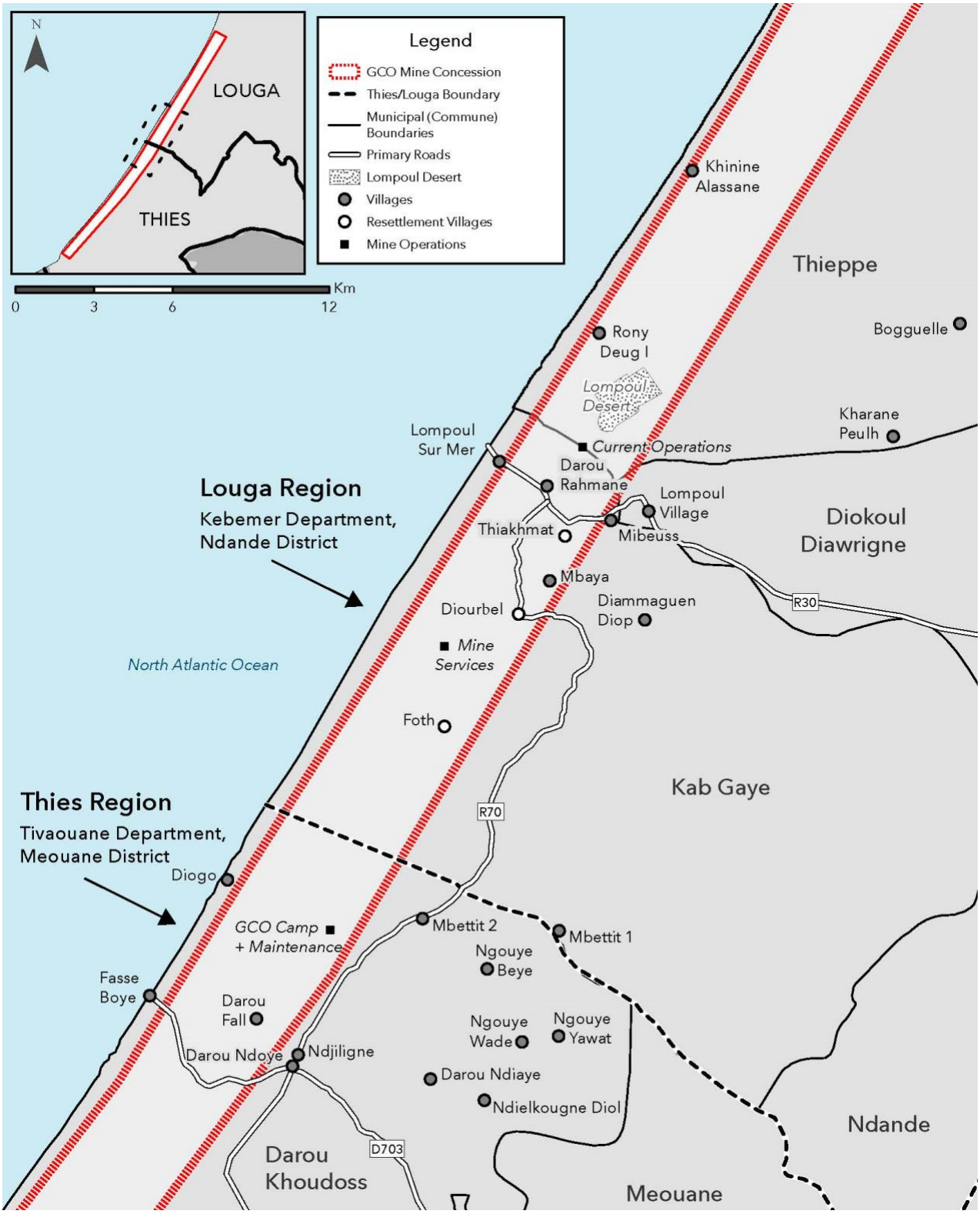


Figure 2: Illustrative, local location of the site

1.2. Overview of operation

Grande Côte Opérations is a subsidiary of Eramet group (90%) and the State of Senegal (10%). The mining concession was granted to Grande Côte Opérations by decree n°2007 – 1326 from November 2, 2007, as part of a policy to attract international investment to the region. Exploration of the concession and feasibility studies for the mine were completed in August 2009. The mine became fully operational in 2014.

Mining proceeds incrementally within the mine concession from south to north, between five (5) and 25 kilometers wide, approximately one (1) to four (4) kilometers from the coast. A mobile dredge and processing plant, floating in temporary water-filled basins, extract the heavy minerals. The dredge employs suction mechanisms to extract sand from the flooded sand dunes and transfers it to a floating wet concentration plant (WCP) for processing.

The WCP employs gravity to separate heavy minerals from lighter silicate minerals in the saturated sand. The heavy mineral concentrates from the WCP are transported to the Mineral Separation Plant (MSP) near Diogo for further physical processing (i.e., washing, screening, and drying) and testing to meet quality specifications. The concentrates are loaded onto trains, in bulk or containers, then transported to the port of Dakar where Grande Côte Opérations has its own storage facilities prior to shipment to customers (note transportation to the port and associated storage facilities are not within the scope of this audit).

Water to float the dredge and operate the WCP in a temporary reservoir or basin is pumped from the deep (Maastrichtian) aquifer to the shallow (Quaternary) aquifer. Water levels are monitored with a network of piezometers.

The lighter silicate reject sands and peat are returned to the basin in a slurry. After a period of drying and geomorphic reshaping, the land surface is progressively rehabilitated. Following reclamation and closure, restored areas and infrastructure (i.e., roads, water production wells) are returned to the State of Senegal for reuse. Since 2014, 480 hectares of revegetated former mining land have been returned to the Senegalese Department of Water and Forests (as of November 2025).

The mining camp, also located near Diogo, includes infrastructure to house, support (such as cafeterias, a commissary and mosque, laundry, as well as athletics and recreation) and transport personnel. Facilities to support the production and distribution of products include water treatment, maintenance shops and warehouse facilities, fuel storage, administrative offices, power plant, rail loading depot, waste management, etc.

At the time of the audit (January 2024), direct employees of the company made up approximately 35% of the total workforce, while contractors accounted for about 65%. Statistics provided by the company indicate approximately 97% of employees are Senegalese nationals and 75% of nationals come from the Regions of Thiès and Louga.

As the mining operation advances north, Grande Côte Opérations has a responsibility to relocate and compensate families living along the dredge path who have been physically or economically displaced in accordance with Senegalese legislation. This land reallocation, resettlement, and compensation process is conducted in phases according to company timelines and resettlement action plans.

Relocation and livelihood restoration activities during Grande Côte Opérations' second operational phase (2017–2022), with the physical displacement of households from hamlets in Foth, Keur Korka, and Keur Gamou (Darou Khoudoss municipality of the Theis Region). Additional physical and economic displacement occurred during the third operational phase, including families in Diourmel and Thiakmat. At the time of the initial onsite IRMA audit (January 2024), resettlement linked to the Lompoul Crossing Project (Louga Region) was in progress.

According to company documents, 2,988 people (560 households) have been physically resettled, and 3,855 economically displaced through 2023. Between 2024 and 2028, an additional 215 people are expected to be physically displaced and 629 economically displaced (Grande Côte Opérations RAP, 2021).

These figures do not include those individuals who are not eligible for government compensation or restoration—such as those affected by haul road traffic, dust, or water access issues—and who are not currently classified as physically or economically displaced under current legislation.

During the initial audit period, the company was referred to as Grande Côte Opérations (GCO). Following the completion of that audit, GCO introduced a new commercial identity, Eramet Grande Côte (EGC), to align with Eramet Group's global branding. However, the company's legal name remains Grande Côte Opérations S.A. (GCO S.A.). In the Corrective Action Plan (CAP) audit findings, the company is referenced as Eramet Grande Côte (EGC) to reflect this updated branding.

1.2.1. Scope of activities and facilities included in audit

For this IRMA Assessment, the scope includes the following elements the Grande Côte Opérations mine operation: exploration areas, mine services (i.e., clearing, earth work, piping, etc.), artificial basins, dredge and wet concentration plant (WCP), mine rehabilitation areas, resettlement sites, mineral separation plant (MSP), packaging & loadout, power station, warehouse, laboratory, clinic, administration building & other offices, maintenance workshops, waste management facility plant, waste water treatment plant, tree and plant nursery, worker camp (i.e., accommodations, restaurants, laundry room, etc.), associated on-site infrastructure (power line, bores, piping, storage, internal access roads, gensets, etc.), and management, production & support processes.

This IRMA Assessment Scope excludes off-site:

- Transportation facilities for products including:
    - Railroad transportation,
    - Port of Dakar
- Contractor offsite camps, housing, and storage areas.

IRMA Chapters determined by the mine site to be not relevant at the time of its self-assessment are below and were confirmed by auditors as part of the assurance process.

- Chapter 2.2: Free, Prior and Informed Consent (FPIC) – Based on on-site observations, interviews, and the evidence provided, there is no indication that there are Indigenous

people whose legal or customary rights or interests are adversely affected by the mining operations, and this will be re-evaluated during the next full audit.

- Chapter 3.4: Conflict-Affected and High-Risk Areas – Grande Côte Opérations is not located, and the minerals are not transported and stored, in a CAHRA hotspot.
- Chapter 3.6: Artisanal and Small–Scale Mining – Grande Côte Opérations did not identify artisanal and small–scale mining (ASM) entities on the mine concession or close to the mining project.
- Chapter 4.7: Cyanide Management - The Mine operates exclusively with mineral sand extraction; therefore, mercury and cyanide are not part of any process.
- Chapter 4.8: Mercury Management - The Mine operates exclusively with mineral sand extraction; therefore, mercury and cyanide are not part of any process.

2. Mine Site Assessment Process

2.1. Overview of IRMA Process

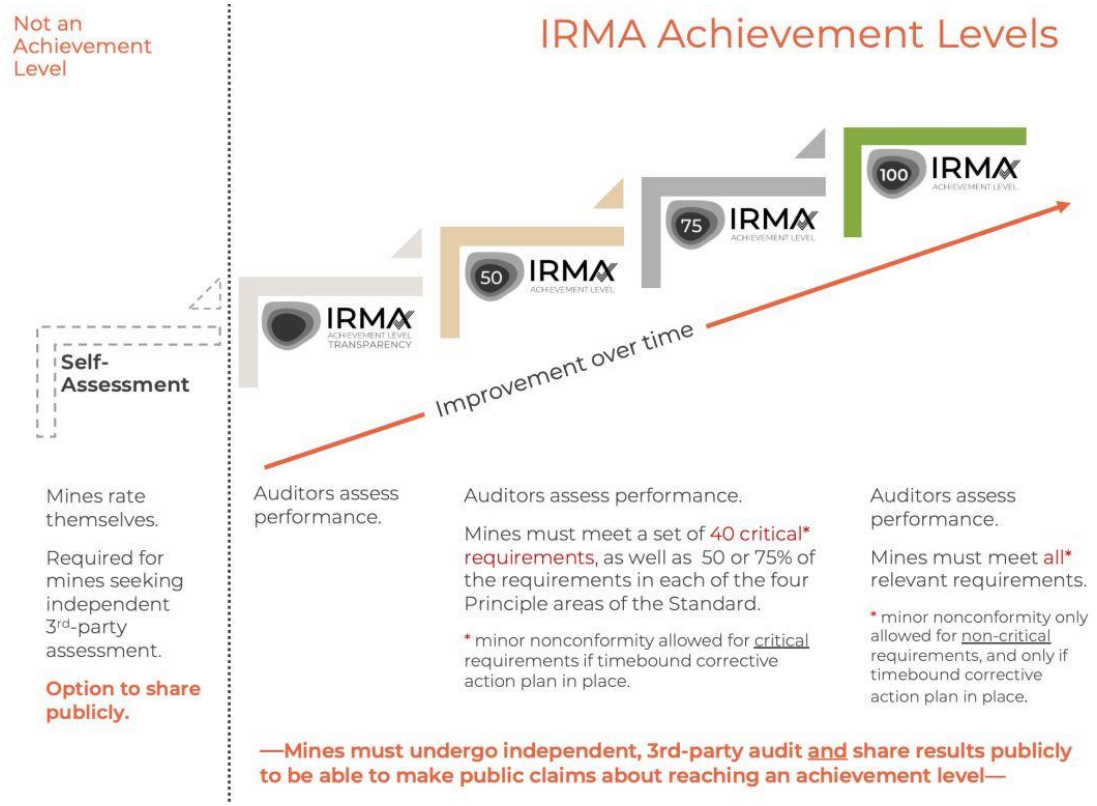
The mine site assessment process begins with mines completing a self-assessment and uploading evidence into an online tool (Mine Measure). When the self-assessment has been completed, the independent, third-party assessment may begin.

Stage 1 of the independent, third-party assessment is a desk review carried out by an IRMA-approved Certification Body, which puts together a team of auditors to review the self-assessment ratings and evidence provided by the mine site. During this stage of the audit additional information may be requested by auditors. Mines may also choose to take time to make improvements to practices prior to commencement of Stage 2.

Stage 2 is the on-site visit, which includes facility and site-based observations, additional review of materials, and interviews with mine site personnel, workers, stakeholders, and meetings with affected communities.

Based on observations, interviews and information evaluated during Stage 1 and Stage 2, auditors determine if mines are fully, substantially, partially, or not meeting each of the IRMA Standard requirements relevant at the mine site. The decision regarding a mine site's achievement level is made by the Certification Body.

IRMA recognizes four levels of achievement. For a complete description of the assessment process and achievement levels, see IRMA's Certification Body Requirements, available on IRMA's website.



2.1.1. Scope and Limitation of Audits

Within the IRMA system, independent, third-party assessment is a process by which mines are assessed against the IRMA Standard for Responsible Mining by external auditors. Audits are conducted by auditors who: have undergone IRMA training, meet IRMA competency requirements and have been deemed to have no conflicts-of-interest with the mine site under assessment.

Audits are carried out in general conformance with established industry practice for independent audits (i.e., ISO 19011, ISO 17021). In addition to document review, audits include independent research, including government inquiries, on-site visits of relevant facilities, review of records, observations of operating practices and interviews with a sample of stakeholders and workers, among them contractors, wishing to participate in the assessment.

Auditor evaluations are based on the collected audit evidence assessed against the requirements of the IRMA Standard for Responsible Mining.

Professional judgments expressed in auditor comments are based on the facts available at the time of the audit within the limits of the existing data, scope of work, budget, and schedule. As such, audit reports represent the reasonable conclusions of auditors based on the IRMA standard and associated guidance, and the facts and evidence available to them, within the framework of the audit process. The information provided in this audit report is designed to identify opportunities for expanding responsible mining in accordance with the IRMA standard and is not intended for any other purposes.

2.1.2. IRMA Complaints Process

IRMA stakeholders wishing to file a complaint related to the mine site assessment process may do so by visiting the Feedback and Complaints page of the IRMA website at https://responsiblemining.net/complaints. Details on the complaints process can also be found on that page.

2.2. Audit Process and Timeline

- Eramet Group completed the initial self-assessment for Grande Côte Opérations in May 2023
- SCS Global Services carried out an initial Stage 1 desktop audit in October – December 2023
- SCS Global Services conducted a Stage 2 on-site audit in January 2024
- SCS Global Services conducted a Corrective Action Plan Verification assessment in June – November 2025

The on-site audit included a series of interviews with mine staff (workers and management team), relevant community representatives, and governmental agencies; documentation review; and visit to operational areas including mine site, processing plant, power station ancillary infrastructure and rehabilitated land, and select archeological and environmental monitoring sites. The following communities Diogo, Diourmel, Foth, Kab Gaye, Keur Hoggo,

Lompoul, Lompoul-sur-Mer and Thiakmat were also visited. Further information regarding stakeholder engagements is found in Section 2.3.

Following completion of the preliminary draft audit report (January 2024), Grande Côte Opérations decided to extend the audit with an early corrective action period. A comprehensive set of corrective measures, addressing not only the Critical Requirements that were not fully met but also other requirements of the IRMA Standard, was implemented. As a result, the scope of the early corrective action period verification assessment was expansive and required an extensive evaluation process. The verification of these corrective actions was conducted between June and October 2025, and included a five-day on-site audit, which also involved additional stakeholder engagement activities.

2.3. Stakeholder Engagement

IRMA requires that stakeholders be engaged as part of the mine site assessment process. Audits are announced by IRMA and certification bodies, and prior to the on-site audit there is additional outreach carried out by certification bodies.

2.3.1. Written comments/inquiries

Stakeholders were notified in December 2023, more than 30 days prior to the audit date. In the area around the mine, communication is primarily by in-person conversations through traditional and institutional leaders, organizations and groups (i.e., Niayes growers, fishing, women's groups, environmental organizations, company supervisors, etc.), radio and WhatsApp voice calls and notes. Audit notifications were delivered in both Wolof and in French using these means 30 days in advance and re-emphasized one week before the GCO audit (after the New Year holiday).

Notice of the audit to workers, primarily employees, was delivered by the company through department and work area supervisors during routine communication (i.e., pre-shift, safety, etc.). Not all workers, including contractors, report advance notice of the opportunity to participate in the IRMA audit.

Written media in regional papers and in local posters in French were also used as a means of communication for broad distribution to announce the audit and invite participation.

For the corrective action period verification audit (August 2025), stakeholders were notified in July 2025. The same stakeholder engagement procedures of the initial audit were implemented.

2.3.2. Mine Staff

The following personnel were interviewed as subject matter experts in one or more topics relevant to the IRMA standard. The positions listed were those held at the time of the audit.

Position/Role
Chief Executive Officer
Community Relations Officer
Head of Department Land Access and Community Relations
Director of Environment, Community and Public Affairs
Drilling Superintendent
Dry Mill Superintendent
Environmental Superintendent
ERT Senior Supervisor
Area Manager Finance
Geology Superintendent
Head of Department Human Resources and Recruitment
Head of Department Land Access and Community Relations
Head of Department Resettlement & Community Development
Head of Geology and Mineral Resource Department
Head of Department Security
Health and Safety Director
Human Resources Director
Human Rights Officer
Hydro Superintendent
MSP Head of Department
Operations Superintendent
Process Superintendent
Purchasing Manager
Social Impact and Human Rights Coordinator
Warehouse Manager
Water Management Superintendent
WCP Superintendent

2.3.3. Workers/Contractors

Onsite interviews were conducted from January 10 to 17, 2024, with both company employees and contract workers. The interviews involved a total of 77 scheduled engagements, including 15 group interviews. These sessions included a diverse cross-section of workers, varying in roles, gender, age, years of service, and type of work accountabilities across key operational areas.

Scheduled group interviews ranged from 2 to 10 participants, and additional impromptu interviews were conducted with individuals or groups at various mine work sites within the concession. The company assisted with logistics to ensure workers were available at the requested times and could reach interview locations.

The interviewees represented multiple departments and were selected to ensure diversity in age, gender, experience, work groups, shifts, and responsibilities, including operational, administrative, worker health and safety, and union roles. Topics discussed included working conditions, with a focus on women and vulnerable groups, freedom of association, health and safety, grievance mechanisms, and more.

Interviews were held at various onsite locations, such as conference rooms, offices, lunchrooms, maintenance areas, and outdoors, ensuring both safety and worker privacy. Importantly, worker interviews were conducted without company management present. Supervisory staff were interviewed individually but did not participate in group sessions to avoid influencing employee responses.

Additional fifteen (15) targeted interviews were conducted with workers, including contractors, during the corrective action period verification audit.

Mine Workers Interviewed	77 Scheduled Worker Interviews (56 male, 21 female) 22 Employees (5 female, 17 male) 55 Contractors (16 female, 39 male)

Position/Role
Representation of Roles/Positions
Administrative Assistants
Building and Infrastructure Maintenance Personnel
Community Security Personnel
Dry Mill, MSP, WCP and Power Plant Operators and Technicians
Electrical Maintenance Personnel
Equipment and Truck Operators
Equipment Maintenance Personnel
Housekeeping Personnel
Reclamation Personnel
Security Personnel
Transportation Personnel
Union Delegates
Warehouse Personnel
Waste Department Personnel
Water Treatment Plant Personnel

2.3.4. Government Agencies

Interviews were conducted with the following public sector institutions between December 21, 2023, and March 21, 2024. Both meetings were held online. Note that access to government officials was limited during the holidays and elections.

Government Institution
Ministry of Mines and Geology, two representatives, 1 male, 1 female
Directorate of Water Resource Management and Planning (DGPRE), one representative, 1 male

2.3.5. Participating Communities and NGOs

Interviews were conducted with community stakeholders during the onsite audit and included several calls with those who requested interviews and were unable to participate in-person. The interviews were held in traditional languages (Wolof and French), considered cultural aspects (i.e., meal preparation times, prayer, holidays, harvest and market schedules, peak fishing activities, transportation to market schedules, etc.) and involved men, women, youth, and vulnerable groups such as widows, the elderly, disabled, unemployed, and people who were displaced, either physically or economically, by the mining activities. These communities are located near the dredge path, processing areas, and mine transportation routes.

Due to the project's extensive area, spanning multiple kilometers, and the significant number of affected communities, most of whom were resettled, the majority of interviewed community members were from resettled groups (or the community receiving those physically displaced), with limited participation from those not affected by resettlement.

803 community stakeholders (407 male, 396 female) participated in scheduled, formal interviews. Interviews were equipped with two interpreters proficient in Wolof, French and English for simultaneous interpretation and note-taking, and interview sessions were separated by gender.

For large groups (i.e., in the villages of Diogo, Diourmel, Foth, Thiakmat), interview times were extended to accommodate individual viewpoints. A WhatsApp number was also provided in some cases for further inputs after the session, as needed. The number of group interview participants was inventoried and recorded by support staff (interpreters or note takers) at regular intervals. The maximum number for each group is recorded below, which considers some participants left (i.e., for lunch) and often returned (alone or with others) over the course of each session.

Additional three hundred and twenty-seven (327) targeted interviews were conducted with stakeholders during the corrective action period verification audit.

Community Name	Location	Estimated Number of Attendees
Diogo	Village of Diogo	195 (112 males and 83 females)
Diourmel	Village of Diourmel (new location)	105 (67 males and 38 females)
Foth	Village of Foth (new location)	250 (110 males and 140 females)
Kab Gaye (Mayor)	Online	1 male
Keur Hoggo	Village of Keur Hoggo	22 (12 males and 10 females)
Lompoul	Village of Lompoul	50 (40 males and 10 females)
Lompoul-sur-Mer	Village of Lompoul-sur-Mer	60 (20 males and 40 females)
Thiakmat	Village of Thiakmat (new location)	105 (32 males and 73 females)
Citizen - Environmentalist	Lompoul-sur-Mer	1 male
Climate and Environmental Activists	Mboro	1 male
Collectif des licenciés de Diogo	Diogo	1 male
Local Fishermen and Vendors	Lompou-sur-Mer	3 (2 males, 1 female)
Lompoul Fishermen Association	Lompoul-sur-Mer	1 male
NGO - Association for the defense of water and sanitation	Online	1 male
NGO - Collectif pour la défense des Niayes	Online and in-person	1 male
NGO (10% community group)	Online	1 male
Political activist (Amitie)	Online	1 male
Tourism Operator	Lompoul	3 (2 male, 1 female)
Youth - Environmentalist	Online	1 male

2.4. Summary of Mine Facilities Visited

The following areas were visited or observed during the on-site visit:

Operational areas	Exploration areas, mine services (i.e., clearing, earth work, piping, etc.), artificial basins, dredge and wet concentration plant (WCP), mine rehabilitation areas, resettlement sites, mineral separation plant (MSP), packaging & loadout, power station, warehouse, laboratory, clinic, administration building & other offices, maintenance workshops, waste management facility plant, waste water treatment plant, tree and plant nursery, worker camp (i.e., accommodations, restaurants, laundry room, etc.), associated on-site infrastructure (power line, bores, piping, storage, internal access roads, gensets, etc.), and management, production & support processes
Other areas visited (e.g., downstream watercourses, off-site facilities)	Market gardens, coastal beaches, pirogues, and fish transformation center, Lompul Desert tourist camps, L'Oasis du Sénégal planned tourist camp, select archaeological and environmental monitoring sites (i.e., power lines, pipelines, transportation routes and adjoining Niayes)
Surrounding Communities	Communities and nearby towns including Diogo, Diourmel, Foth, Kab Gaye, Keur Hoggo, Lompoul, Lompoul sur Mer, Thiakmat, and Mboro

3. Summary of Findings

Detailed audit findings on a requirement-by-requirement basis can be found in Appendix A.

3.1. Audit outcome

The site is recognized as having achieved the level of IRMA 50 based on the performance recorded because of the Stage 1 and Stage 2 audit activities.

3.2. Scores by IRMA Standard principle and chapter

	Chapter Relevant*	Actual Score	Possible Score	Percent Score
Principle 1: Business Integrity		83	112	74%
Chapter 1.1—Legal Compliance	Yes	10	16	63%
Chapter 1.2—Community and Stakeholder Engagement	Yes	20.5	30	68%
Chapter 1.3—Human Rights Due Diligence	Yes	18.5	24	77%
Chapter 1.4—Complaints Mechanism/Access to Remedy	Yes	17	22	77%
Chapter 1.5—Revenue and Payments Transparency	Yes	17	20	85%
Principle 2: Planning for Positive Legacies		92.5	138	67%
Chapter 2.1—Env/Soc Impact Assessment and Management	Yes	26.5	32	83%
Chapter 2.2—Free, Prior and Informed Consent	No	Not Relevant	Not Relevant	Not Relevant
Chapter 2.3—Community Support and Benefits	Yes	9.5	16	59%
Chapter 2.4—Resettlement	Yes	25	42	60%
Chapter 2.5—Emergency Preparedness and Response	Yes	11.5	12	96%
Chapter 2.6—Planning/Financing Reclamation & Closure	Yes	20	36	56%
Principle 3: Social Responsibility		140	190	74%
Chapter 3.1—Fair Labor and Terms of Work	Yes	60	66	91%
Chapter 3.2—Occupational Health and Safety	Yes	25.5	46	55%
Chapter 3.3—Community Health and Safety	Yes	12.5	22	57%
Chapter 3.4—Conflict-Affected and High-Risk Areas	Yes	4	4	100%
Chapter 3.5—Security Arrangements	Yes	21	30	70%
Chapter 3.6—Artisanal and Small-Scale Mining	No	Not Relevant	Not Relevant	Not Relevant
Chapter 3.7—Cultural Heritage	Yes	17	22	77%
Principle 4: Environmental Responsibility		87.5	130	67%

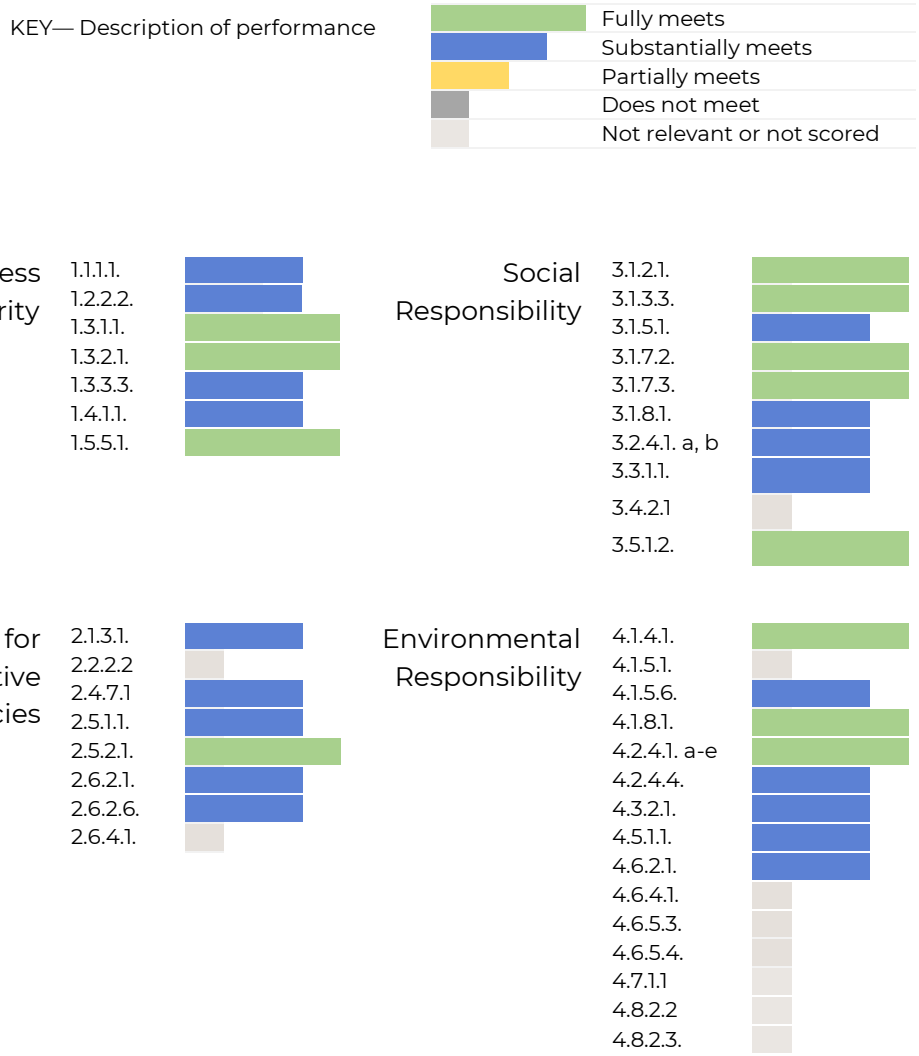
	Chapter Relevant*	Actual Score	Possible Score	Percent Score
Chapter 4.1—Waste and Materials Management	Yes	20	30	67%
Chapter 4.2—Water Management	Yes	21	36	58%
Chapter 4.3—Air Quality	Yes	15.5	18	86%
Chapter 4.4—Noise and Vibration	Yes	5	6	83%
Chapter 4.5—Greenhouse Gas Emissions	Yes	11	14	79%
Chapter 4.6—Biodiversity, Eco. Serv. and Protected Areas	Yes	15	26	58%
Chapter 4.7—Cyanide Management	No	Not Relevant	Not Relevant	Not Relevant
Chapter 4.8—Mercury Management	No	Not Relevant	Not Relevant	Not Relevant

* Chapters are marked as not relevant if auditors have verified that the issues addressed in the chapter are not applicable at the mine site.

3.3. Performance on critical requirements

Critical requirements consist of a set of 40 requirements that have been identified by the IRMA Board of Directors as being core requirements that any mine site claiming to be following good practices in mining should be meeting. Mines seeking to achieve IRMA 100 must fully meet all critical requirements, and mines achieving IRMA 50 or IRMA 75 must substantially meet all critical requirements, demonstrate progress over time, and fully meet all critical requirements within specified time frames.

3.3.1. Snapshot of performance on 40 critical requirements



3.3.2. Performance on 40 critical requirements

KEY — Description of performance

●	Fully meets
◕	Substantially meets
◑	Partially meets
⊗	Does not meet
—	Not relevant / not scored

Principle 1: Business Integrity

1.1.1.1	The operating company shall comply with all applicable host country laws in relation to the mining project.	◕
1.2.2.2.	The mine fosters two-way dialogue and meaningful engagement with stakeholders	◕
1.3.1.1.	The operating company has a policy in place that acknowledges its responsibility to respect all internationally recognized human rights.	●
1.3.2.1.	and an ongoing process to identify and assess potential and actual human rights impacts from mining project activities and business relationships.	●
1.3.3.3.	The operating company is taking steps to remediate any known impacts on human rights caused by the mine.	◕
1.4.1.1.	Stakeholders have access to operational-level mechanisms that allows them to raise and seek resolution or remedy for complaints and grievances that may occur in relation to the mining operation.	◕
1.5.5.1.	The operating company has developed, documented, and implemented policies and procedures that prohibit bribery and other forms of corruption by employees and contractors.	●

Principle 2: Planning for Positive Legacies

2.1.3.1	The operating company has carried out a process to identify potential impacts (social and environmental) of the mining project.	◕
2.2.2.2.	New mine sites have obtained the FPIC of Indigenous peoples, and existing mines either have obtained FPIC or can demonstrate that they are operating in a manner that supports positive relationships with affected Indigenous peoples and provides remedies for past impacts on Indigenous peoples' rights and interests.	—
2.4.7.1.	If resettlement has occurred, the mine monitors and evaluates its implementation and takes corrective actions until the provisions of resettlement action plans and/or livelihood restoration plans have been met.	◕

2.5.1.1.	All operations related to the mining project shall have an emergency response plan	◔
2.5.2.1.	and there is community participation in emergency response planning exercises.	●
2.6.2.1.	Reclamation and closure plans are compatible with protection of human health and the environment,	◔
2.6.2.6.	and are available to stakeholders.	◔
2.6.4.1.	Financial surety instruments are in place for mine closure and post-closure (including reclamation, water treatment and monitoring).	—

Principle 3: Social Responsibility

3.1.2.1	Workers' freedom of association is respected.	●
3.1.3.3.	Measures are in place to prevent and address harassment, intimidation, and/or exploitation, especially about female workers.	●
3.1.5.1.	Workers have access to operational-level mechanisms that allows them to raise and seek resolution or remedy for complaints and grievances that may occur in relation to workplace-related issues.	◔
3.1.7.2.	No children (i.e., persons under the age of 18) are employed to do hazardous work	●
3.1.7.3.	and no children under the age of 15 are employed to do non-hazardous work.	●
3.1.8.1.	There is no forced labor at the mine site or used by the operating company.	◔
3.2.4.1.a, b	Workers are informed of hazards associated with their work, the health risks involved and relevant preventive and protective measures.	◔
3.3.1.1.	The risks to community health and safety posed by the mining operation are evaluated and mitigated.	◔
3.4.2.1.	If operating in a conflict-affected or high-risk area, the mine has committed to not support any parties that contribute to conflict or the infringement of human rights.	—
3.5.1.2.	The mine has policy and procedures in place that align with best practices to limit the use of force and firearms by security personnel.	●

Principle 4: Environmental Responsibility

4.1.4.1.	A risk assessment has been done to identify chemical and physical risks associated with existing mine waste (including tailings) facilities.	●
4.1.5.1.	Mine waste facility design and mitigation of identified risks shall be consistent with best available technologies and best available/applicable practices.	—
4.1.5.6.	The operating company regularly evaluates the performance of mine waste facilities to assess the effectiveness of risk management measures, including critical controls for high consequence facilities.	◔
4.1.8.1.	The mine does not use riverine, submarine or lake disposal for mine wastes.	●
4.2.4.1.a-e	Water quality and quantity are being monitored at the mine site	●
4.2.4.4	and adverse impacts resulting from the mining operation are being mitigated.	◔
4.3.2.1.	When significant potential impacts on air quality are identified, the mine develops measures to avoid and minimize adverse impacts on air quality, and documents them in an air quality management plan.	◔
4.5.1.1.	There is a policy being implemented that includes targets for reducing greenhouse gas emissions.	◔
4.6.2.1.	The mine has carried out screening to evaluate its potential impacts on biodiversity, ecosystem services and protected areas	◔
4.6.4.1.	and these impacts are being mitigated and minimized.	—
4.6.5.3.	New mines are not located in or adversely affect World Heritage Sites (WHS), areas on a State Party's official Tentative List for WHS Inscription, IUCN protected area management categories I-III, or core areas of UNESCO biosphere reserves	—
4.6.5.4.	and existing mines located in those areas ensure that activities during the remaining mine life cycle will not permanently and materially damage the integrity of the special values for which the area was designated or recognized.	—
4.7.1.1.	Gold or silver mines using cyanide are certified as complying with the Cyanide Code.	—
4.8.2.3.	Mercury wastes are not permanently stored on site without adequate safeguards,	—
4.8.2.2.	are not sold or given to artisanal or small-scale miners and are otherwise sold only for end uses covered in the Minamata Convention or disposed of in regulated repositories.	—

4. Next Steps

4.1. Corrective Action Plans

In the IRMA system, a mine may postpone release of its initial audit results for up to 12 months while it implements corrective actions to address non-conformities with critical or other requirements to reach a higher achievement level or gain recognition for improved performance. Any improvements or changes under the early corrective action period must be verified by auditors within the 12-month period. This enables sites to implement changes and have them verified by auditors before the next assessment (refer to 4.3 for future audits).

During the 12-month period, Grande Côte Opérations undertook a substantial effort to design and implement corrective actions addressing major nonconformities across several areas of the IRMA Standard. The company's approach went beyond the twenty-six (26) Critical Requirements that were identified as a major nonconformity (partially or does not meet) in the initial audit, extending to other one hundred and ninety-seven (197) criteria in pursuit of broader performance improvements.

This commitment required considerable planning and resources, resulting in a longer interval than 12 months between the Stage 2 on-site audit (January 2024 - November 2025). The corrective action period verification included a five-day on-site audit, which also involved additional stakeholder engagement to confirm the effectiveness of the corrective actions implemented.

It is important to note that many of the corrective measures implemented by the company are recent and will require additional time to become fully operational and produce measurable results. Accordingly, some Corrective Action Period Finding s include a disclaimer indicating that further assessment will be required during the next surveillance IRMA audit.

To continue improving the IRMA level of achievement, Grande Côte Opérations prepared a corrective action plan (CAP) (included in Appendix B) to address both major and minor non-conformities with critical requirements. The audit team will assess the implementation of these actions during the surveillance audit.

4.2. Disclosure of Summary Audit Report

IRMA requires that all mines that undergo independent, third-party auditing disclose a summary audit report within 12 months of an audit to maintain good standing in the IRMA system. Grande Côte Opérations' public summary report will be posted on the IRMA website.

4.3. Timing of Future Audits

The mine's surveillance audit will take place no more than 18 months after the publication of this IRMA Initial Assessment Report.

APPENDIX A–Results by Requirement

Note: The following section includes the results for each requirement of the Standard. In total, the evidence included more than 1,000 files (MS Word, MS Excel, pdf, shapefiles, kmz, maps, photographs and mp3); only the most relevant ones are included in this section.

KEY — Description of performance	
●	Fully meets
◔	Substantially meets
◑	Partially meets
⊗	Does not meet
–	Not relevant / not scored

Principle 1: Business Integrity

Chapter 1.1—Legal Compliance			Basis for rating
1.1.1.1.	Critical The operating company shall comply with all applicable host country laws in relation to the mining project.	◔	The evidence, including documents, observations and interviews with key staff, indicate compliance tracking systems are maintained by the legal department, while compliance is managed at the operational level by separate department heads. A permits inventory (permit type, expiration and related legislation), an online management tool used by the company to track compliance (SAFEE Program Software), a summary of GCO requirements' compliance status (Regulatory Monitoring and Review Register

current as of June 30, 2023), and a compliance procedure aimed at identifying and remedying nonconformities (HSE-PRO-40-08 March 8, 2020), among others, indicates the company has implemented a system that tracks host country laws and permits applicable to the mining project. The GCO Regulatory Monitoring and Review Register consists of a comprehensive list of requirements (300+) with topics such as the environment (i.e., water, air, waste, land reclamation), labor decrees, occupational health and safety, and resettlement, among others. The register provides an inventory of permit types, issue and expiration dates, government institutions and legislation. Examples of certificates issued by the Directorate of the Environment and Classified Establishments (DEEC), Ministry of Environment, Nature Protection, Water Reservoirs and Artificial Lakes (2016, 2018, 2022) provide evidence of a sample of permits' approval status. The inventory and compliance procedure provides a system for tracking and remedy of potential noncompliance or breach of host country laws. A sample of corrective actions (i.e., construction permit posting, removal of vegetation, wastewater treatment) indicates the compliance procedure works as intended and is updated over time. An ISO 14001 certificate (issued March 11, 2021, and expiring March 10, 2024), indicates the company's environmental management system is audited by an external consultant. The 2022 ESMP Annual Monitoring Report (HSE-FRM-3100-01 August 2023) presents a summary of the number and type of environmental and occupational health and safety assessments, monitoring points and frequency, incidents, training, acres reclaimed and released to the government and other statistics as of December 31, 2022, as well as community projects completed or in progress.

The evidence does not include inspection reports or monitoring data compared to permit requirements and thresholds/limits or baseline (i.e., water, air quality, biodiversity, health and safety, resettlement, reclamation, etc.) in all areas of the mining project to confirm compliance at the operating level.

1.1.2.1.	The operating company shall comply with whichever provides the greatest social and/or environmental protections of host country law or IRMA requirements. If complying fully with an IRMA requirement would require the operating company to break host country law then the company shall endeavor to meet the intent of the IRMA requirement to the extent feasible without violating the law.	⊗	The company reports there are no Senegal requirements in conflict with IRMA requirements; this will be re-assessed at the surveillance audit.
1.1.3.1.	If non-compliance with a host country law has taken place, the operating company shall be able to demonstrate that timely and effective action was taken to remedy the non-compliance and to prevent further non-compliances from recurring.	◐	The evidence, a compliance procedure (HSE-PRO-40-01 March 2020) and sample of compliance entries recorded on company's online tracking program (SAFEE) for June 10, 2023 (6 entries that include the rail and port, excluded from the IRMA audit), indicates the company has a process in place to track noncompliance with corrective actions and remedy anticipated within 6 months (based upon actions and dates listed in the sample). Also provided as evidence is a SAFEE extract of complaints (Complaints Register, December 2022 - August 2023), excluding corrective actions and closing dates. The evidence presents minor compliance gaps indicating compliance management systems are working as intended. The evidence does not include documents and rationale with the details to confirm corrective actions are taken, in a timely fashion (such as a closure date), and effective (i.e., acceptable to the competent authority), and in such a way as to prevent recurrence (see IRMA examples of evidence). Corrective Action Period Finding : New evidence reviewed includes the company’s regulatory monitoring and review register (EGC, May 2025), which tracks non-compliance and, in some cases, identifies root causes and assigns

target closure dates. Internal environmental inspections (December 2024 and February 2025) and internal environmental audits (February 2023, January 2024, and May 2025) were also reviewed. Additionally, external impact assessments and audit reports were reviewed, including the Human Rights Impact Assessment (Good Corporation, April 2025), Deloitte (August 2023), the Subcontractor Compliance Audit (Tropica, June 2025), and ISO 14001 audits (Bureau Veritas, March 2022 and September 2023). Supplemental evidence includes hydrogeological monitoring reports (November–December 2023; January, February, March, April, August, and October 2024) and records of communications with the Senegalese Directorate for Water Resources Management and Planning (DGPRE acronym in French) (February, March, April, and August 2024). These internal inspections, audits, and external assessments demonstrate ongoing oversight of compliance obligations.

For corrective action, new evidence reviewed includes an updated extract of the six non-compliance entries within the SAFEE system (EGC, October 2023), showing that two administrative items were deemed compliant; one administrative item was closed; one Health, Safety and Environmental (HSE) item was remedied over 21 months; and two HSE items remain in progress, with closure targeted for December 31, 2025. Correspondence with DGPRE provides examples of corrective actions accepted by the competent authority.

Interviews with key personnel indicated that instances of legal and permit non-compliance have occurred since January 2024.

The evidence reviewed indicates that the company maintains systems to track non-compliance and assign corrective actions, and documents six non-compliance entries and associated actions in the SAFEE system.

The evidence does not provide sufficient detail to confirm that corrective actions were implemented in a timely and effective

			manner, or that they were designed and evaluated to prevent similar non-compliances from recurring.
1.1.4.1.	The operating company shall demonstrate that it takes appropriate steps to ensure compliance with the IRMA Standard by contractors engaged in activities relevant to the mining project.	●	The evidence, Contractor Management Standard (HSE-STD-005 February 2020), indicates the company is committed to engaging contractors and suppliers to ensure compliance with its health and safety requirements which are consistent with IRMA. The standard outlines systems to pre-qualify contractors, assign accountabilities, and direct and monitor contractor activities. The evidence does not include expectations to meet certain environmental or social standards, or record-keeping demonstrating contractor training or oversight, such as audits or inspections. Corrective Action Period Finding : Since the initial audit, the company has undertaken several actions to strengthen contractor compliance, including a subcontractor compliance audit (Tropica Environmental Consultants, June 2025), a human rights impact assessment (Good Corporation, April 2025), and targeted training sessions for subcontractors. The subcontractor compliance audit included onsite interviews and observations of 17 active subcontractors in the Diogo–Lompoul area. Findings indicate that contractors are familiar with the company's core Health, Safety, and Environment obligations, including the provision of personal protective equipment, occupational health practices, and basic labor protections (e.g., no child labor, no forced labor, no illegal salary deductions). The company's procedure for the identification of non-conformities and corrective actions (EGC, March 2020) applies to both employees and contractors. Over the past year, the company has also implemented a site-wide IRMA awareness campaign, delivered through dedicated awareness sessions and integrated into daily safety meetings attended by both EGC employees and contractor staff.

			Interviews with workers and contractors confirm participation in these awareness activities. The evidence reviewed indicates that the company has taken appropriate steps to ensure compliance with the IRMA Standard by contractors engaged in activities relevant to the mining project. The effectiveness of these measures in ensuring contractor compliance with the IRMA Standard, for activities relevant to the mining project, will be reviewed during the IRMA surveillance audit
1.1.5.1.	The operating company shall maintain records and documentation sufficient to authenticate and demonstrate compliance and/or non-compliance with host country laws and the IRMA Standard.	◐	The evidence, GCO Regulatory Monitoring and Review Register (June 30, 2023), a screenshot, provides an inventory of a sample of the company's permits, #1 - # 12 (i.e., permit type, issue and expiration dates, permit term, government institution and legislation or decree) such as mining and railway concessions, ESIA receipt/compliance (i.e., all sites, Dakar Port), and authorizations (i.e., land allocation, to occupy the Niayes Restoration Perimeter (classified area), for vegetation clearing, to install boreholes (CB, Piezo & water use), for fuel storage, for transferring birds or utilizing radioactive material). The information provided does not present the status of legal compliance, or include records and documentation to authenticate and demonstrate compliance and/or non-compliance with host country laws and the IRMA Standard such as regulatory compliance inspections, non-compliance notices from regulatory bodies, the steps taken to remedy, or the dates when non-compliance issues are considered by regulatory bodies to be resolved based upon monitoring data, reports and/or regulatory correspondence. Refer to IRMA Notes for 1.1.5.1. Corrective Action Period Finding : New evidence reviewed includes the company’s updated Regulatory Monitoring and Review Register (EGC, May 2025), which

			consolidates host country legal requirements and the company's compliance status, including justifications, corrective actions, and monitoring measures. However, the register does not yet cover all legal and permit obligations. Additional supporting evidence consists of monthly water monitoring reports (EGC, 2024–2025), the SAFEE online platform, and a permit compliance tool. These systems allow the company to track regulatory environmental inspections, compliance gaps, and remedial actions, and they demonstrate structured efforts to monitor obligations and address non-compliance. Interviews with company management indicated that a new compliance system is being implemented, which includes labor laws but not cultural heritage. The evidence indicates that the company maintains records and documentation sufficient to authenticate and demonstrate compliance and/or non-compliance with some host country laws and the IRMA Standard. The evidence does not provide sufficient detail to confirm verification of compliance with certain IRMA requirements, particularly those relating to labor law, cultural heritage, land, and local procurement. The effectiveness of this system, and the company's implementation of the requirement, will be further evaluated during the surveillance audit.
1.1.5.2.	Records related to compliance and/or non-compliance with host country laws shall be made available to IRMA auditors, and shall include descriptions of non-compliance events and ongoing and final investigations, allegations, discussions, and final remedies.		A records register (Regulatory Monitoring and Review Register current as of June 30, 2023) which provides an inventory of the company's permits (i.e., permit type, issue and expiration dates, government institution and decree), indicates the company tracks compliance with host country laws. The register includes the status of any noncompliance and corrective action.

The evidence does not include records of regulatory compliance inspections or reports (i.e., descriptions of allegations, discussions, monitoring reports, investigations, regulatory correspondence, and final remedies) to confirm mine-related compliance or non-compliance information at the operating (department) level is present and up to date.

Corrective Action Period Finding :

New evidence reviewed includes an updated Regulatory Monitoring and Review Register (EGC, May 2025), which captures 360 compliance obligations across health, safety, environmental, and social management themes. Supplemental evidence includes a sample of groundwater monitoring reports submitted to the regulatory agency and an internal audit report covering six noncompliance incidents with remedies in progress (EGC, May 2025) for events that occurred in October 2023. These noncompliances relate to unresolved administrative procedures, inadequate operation plans at classified facilities, insufficient fire safety measures, untreated wastewater discharge affecting wetlands, failure to maintain clear zones along railroads during the dry season, and lack of authorization for public establishments and structural modifications. Corrective action plans are in place, with two of the six items remaining in progress. The Regulatory Monitoring and Review Register (EGC, May 2025) indicates a compliance score of 99% for recorded items. However, the compliance status is unrecorded or blank for several key legal and regulatory obligations, including Senegalese labor laws (Arts. L.171 and L.177, Decree No. 97-17), IFC Performance Standard 5, expropriation and land decrees (Decree No. 76-77 and No. 77-563), Decree No. 2023-979 on local supply of goods and services in the mining sector, and relevant West African Economic and Monetary Union regulations.

The evidence reviewed indicates that the company made available to IRMA auditors records with information related to compliance and non-compliance with host country laws.

			The evidence does not indicate that records related to all applicable legal and regulatory obligations are complete, including final investigations, .allegations, discussions, and final remedies.
1.1.5.3.	Upon request, operating companies shall provide stakeholders with a summary of the mining project's regulatory non-compliance issues that are publicly available.	◐	Information sharing in the area around the mine is primarily through verbal conversations (i.e., in-person, in group discussion, or WhatsApp voice and notes). The evidence, annual monitoring report transmission (August 20, 2023), a written report that includes information on monitoring (GCO ESMP Annual Report 2022) among which are statistics on GCO's status of compliance, incidents, and corrective actions (Sections 5.1.1 and 5.1.2), and is presented to the Director of Water and Forests, Hunting and Soil, Conservation, and mayor of the Darou Khoudoss Commune, indicates compliance information is available to government agencies and to some stakeholders through the Darou Khoudoss Commune mayor. Interviews with a sample of key company staff indicate information regarding regulatory noncompliance is available upon request to all stakeholders, and that no requests have been made. Interviews with a sample of stakeholders indicate inquiries relating to potential noncompliance (i.e., labor, resettlement amounts) have been requested. The evidence does not include the details to confirm that regulatory noncompliance information is provided upon request or available through means accessible to all stakeholders. Corrective Action Period Finding : Since the initial audit, the company has developed the Stakeholder Involvement and Information Sharing Procedure for Environmental, Social, Safety, and Ethical Management (EGC, March 2025), which outlines the company's commitment to engaging stakeholders and sharing information in alignment with IRMA Standard requirements on transparency and participatory processes. Regular reporting and staff training are mandated to support implementation. Table 2 of

the procedure (Section 2.3) specifies that the company will share a summary of significant regulatory non-conformities upon request. Responsibility for implementation is delegated to the Sustainable Development, Safety, Human Resources, Communications, Compliance, and Community Relations departments, supported by information offices in Diogo and Lompoul-sur-Mer. These offices provide access to information and environmental regulatory documents (through free-access libraries and digital copies), manage complaints, and facilitate dialogue commissions under the community engagement plan. A poster from the inauguration of the Lompoul office confirms its mandate to ensure access to information. The visitors' registers at the Lompoul and Diogo offices (EGC, September 2025) record visit details and stated purposes, with recurring categories such as "claim," "request for support," and "job application." The document does not indicate that specific requests for regulatory non-compliance information have been made to date. Minutes from the community meeting in Diokoul (EGC, May 2025) indicate that NGO representatives requested the publication of the ESIA report. Supporting evidence also includes the Lompoul-sur-Mer community meeting minutes (EGC, May 2025), which show that the company shared information on its water management system, compliance with authorized withdrawal volumes, and oversight by the Ministry of Hydraulics, while addressing community concerns about the drop in the water table.

Interviews with stakeholders did not indicate full awareness of the procedure, and some NGO representatives raised requests for regulatory non-compliance information during community and audit meetings, indicating gaps in communication and awareness. Information requests related to regulatory non-conformities recorded in the minutes of company-led community meetings do not appear to be systematically tracked or followed up.

The evidence indicates that the company has established and begun to implement procedures to provide stakeholders with access to information on regulatory non-compliance issues.

			The evidence provided does not confirm whether any requests for information on regulatory non-compliance have been made through the online request form, or whether such information has been shared. Progress on the communication and implementation of the information-sharing procedure, including the addressing of stakeholder requests on regulatory non-compliance issues, will be further assessed during the next IRMA surveillance audit.
1.1.5.4.	Where the operating company claims that records or documentation contains confidential business information, it shall: a. Provide to auditors a general description of the confidential material and an explanation of the reasons for classifying the information as confidential; and b. If a part of a document is confidential, only that confidential part shall be redacted, allowing for the release of non-confidential information.		The evidence, a documented information management procedure (HSE-PRO-40-04, March 10, 2020), indicates the company has a program aligned to ISO 14001, that covers confidential business information, and has implemented data protection policies to cover the same.

Chapter 1.2—Community and Stakeholder Engagement			Basis for rating
1.2.1.1.	The operating company shall undertake identification and analysis of the range of groups and individuals, including community members, rights holders		The evidence, including the Public Consultation and Updated Disclosure Plan (PCDP) report (Earth Systems March 2021) and Stakeholders of the Darou Khoudoss Commune (2022) representing a segment of the mining project (the Lompoul Crossing expansion),

and others (hereafter referred to collectively as “stakeholders”) who may be affected by or interested in the company’s mining-related activities.		along with a general list of stakeholders (2023) indicate that the company has enlisted a third party and its community relations department to identify a range of community stakeholders affected by or interested in the mining project along with those who have the potential to affect the operation (i.e., government officials, public health agencies, utilities, non-governmental organizations/civil society, other mining or industrial operations, etc.). Interviews with key personnel indicate this work is ongoing. The PCDP report (2021) outlines a preliminary roster of primary stakeholders at the national, regional, and local levels (government agencies as well as categories of businesses and stakeholders directly and potentially affected). A more detailed list of stakeholders in the Darou Khoudoss commune (2022), one of four communes likely impacted by the Lompoul Crossing project, is also provided. Additional data highlights a general list of 35 affected communities in the mining project area (2023), comprising mainly government officials, village chiefs, and religious leaders. This roster encompasses a women's group, an NGO, and three health representatives, among others. Stakeholder interviews reveal a spectrum of impact perceptions, ranging from those who feel unaffected to those who believe themselves to be significantly impacted by the company's mining activities, including those not previously identified by the company. These stakeholders cite incidental impacts such as disrupted road access for transporting goods like produce and fish to be affecting livelihoods. Other impacts mentioned include crop losses or reduced yields due to factors like flooding or dust settling on plants from company vehicle traffic on unpaved roads, the loss of pasturable land or animal forage, income reduction from selling goods to tourists during road closures or camp relocations, roadway safety, and concerns related to land inheritance for future generations. The evidence does not include information to confirm that identification and analysis covers all who may be affected by or

interested in the mining project including water users, workers, those residing near or along transportation routes associated with the mining project, or other populations whose livelihoods, health and safety or rights may be affected by the company's activities, including vulnerable groups (or their representatives) such as women, children, ethnic minorities and the elderly.

Corrective Action Period Finding :

New evidence reviewed includes the Social Setting Working Draft of the Environmental and Social Update (Earth Systems, May 2025), which consolidates stakeholder identification efforts from prior studies and includes updated census information to provide a comprehensive view of mining project stakeholders, along with their interests and concerns. This is complemented by Survey Data for the Five Hamlets 2024–2025 (CDREI, February 2025), which documents household socio-economic data (census information) and community feedback prior to population displacement. The two documents indicate that the company has identified and analyzed a range of groups and individuals, including community members, rights holders and others (hereafter referred to collectively as "stakeholders") who may be affected by or interested in the company's mining-related activities, among them: impacted hamlets and villages, ethnic and religious groups, domestic water and energy users, users of health and education services, NGOs and development programs, farmers, livestock breeders, forestry producers, fishermen, traders, workers, tourism actors, vulnerable populations, and relevant government and regulatory agency personnel.

Interviews with key personnel indicate that stakeholder mapping efforts are ongoing.

The evidence reviewed, supported by interviews, indicates that the company has undertaken further steps to identify and analyze a range of stakeholders who may be affected by or interested in the company's mining-related activities.

			The expansion of the company's stakeholder mapping efforts will be further reviewed during the next IRMA surveillance audit.
1.2.1.2.	A stakeholder engagement plan scaled to the mining project's risks and impacts and stage of development shall be developed, implemented and updated as necessary.		Interviews with key company staff indicate that stakeholder engagement planning for the mine project has been underway since 2011 (initial project phase) and is ongoing to align with the various phases of the project (phase 2 in 2016 and phase 3 in 2021). The evidence includes the Public Consultation and Updated Disclosure Plan (PCDP) for phase 3. Prepared by an external consultant (Earth Systems March 2021), the plan applies to the Lompoul Crossing segment of the mine project and presents a preliminary list of stakeholders and key findings (2020). The document outlines existing engagement structures (commissions and committees related to land, impact monitoring, resettlement, recruitment, rehabilitation, and environmental management), and provides an overview of consultation and disclosure activities planned for 2020. The SAFEE Cumulative Exchange Register (September 2020 to April 2023) inventories 46 consultations held with stakeholders, presumably those associated with the Lompoul Crossing segment of the mine project, representing an aggregated total of 3,324 participants, with the fewest consultations (4 total) occurring in late 2020 and 2021, and the most consultations (33) in October and November 2022. Consultation objectives in the register are tracked by date and range from mining project presentations (i.e., updates such as the start of surveying, drilling, well installation, or hazards like theft, livestock drowning) to discussions on land compensation and resettlement. The evidence does not include a fully developed and implemented stakeholder engagement plan (SEP) that defines all stakeholder groups (refer to finding for 1.2.1.1), consultation priorities, implementation timetables, the means for incorporating stakeholder feedback, and updates over time scaled to the stage of the mining project. Refer to IRMA Notes for 1.2.1.2 (IFC 2007).

Corrective Action Period Finding :

New evidence reviewed includes the Operational Stakeholder Engagement Plan (SEP) 2025 (EGC, August 2025), which defines the company's engagement strategy with affected and interested stakeholders and planned activities for 2025 based on ESIA risks and impacts, and consolidates and organizes stakeholder groups identified through the ESIA and subsequent studies, describing their interests, influence, and level of impact. The SEP Implementation Concept Note (EGC, April 2025) provides an updated stakeholder engagement framework including key steps, related tools and media, and performance indicators for dialogue and communication, local development, environmental and social impact management, transparency and accountability, and capacity building. Records from four community consultation framework meetings in the communes of Thieppe, Kab Gaye, Diokoul and Darou Khoudoss (EGC, February-May 2025) document the presentation of a new proposed consultation approach, including the creation of local commissions in each commune. Six Community Dialogue meetings (EGC, April-May 2025) further document public dialogue aimed at sharing the new approach and gathering project affected people's concerns and expectations. Feedback survey results (EGC, June 2025) document satisfaction surveys conducted at the end of community meetings in Darou Khoudoss and Diogo, and a Meeting Record from Lompoul Sur Mer (EGC, May 2025) provides further information on affected community members and their specific concerns regarding groundwater levels and the company’s approach to water use.

The evidence indicates that the company has taken further steps—through its internal community relations team— to develop, implement and update a stakeholder engagement plan scaled to the project’s risks, impacts, and stage of development, including a new process involving more frequent meetings organized through a structured schedule, providing opportunities for stakeholders to express their views and concerns.

			The effectiveness of the company's stakeholder engagement efforts will be further reviewed during the next IRMA surveillance audit.
1.2.1.3.	The operating company shall consult with stakeholders to design engagement processes that are accessible, inclusive and culturally appropriate, and shall demonstrate that continuous efforts are taken to understand and remove barriers to engagement for affected stakeholders (especially women, marginalized and vulnerable groups).		The evidence, a consultation report (Public Consultation and Updated Disclosure Plan (PCDP) March 2021), prepared by an external consultant (Earth Systems) indicates the company considered the design of engagement processes such as the use of appropriate local languages, to understand and remove barriers to engagement for affected stakeholders (p. 13). Key findings of consultations conducted in conjunction with the PCDP (2020) indicate that some stakeholders believe the company should communicate more broadly to all community members, and not just chiefs, mayors, and other administrative authorities (p. 12). Interviews with a sample of stakeholders indicate that engagements are not readily accessible to some residents of affected communities. The evidence does not provide the details to confirm the company consulted affected stakeholders to design engagement processes that are mutually accessible and inclusive to all groups, including women, youth, marginalized and vulnerable individuals, and that remove barriers to engagement. Refer to IRMA Notes for 1.2.1.3. Corrective Action Period Finding : New evidence reviewed includes the Social Setting Working Draft (Earth Systems, May 2025), which consolidates stakeholder identification and presents stakeholder interests and concerns, and the Operational Stakeholder Engagement Plan 2025 (EGC, August 2025), which defines the company's 2025 engagement strategy with affected and interested stakeholders. A series of Orders from the Republic of Senegal (April-June 2022) establishes consultation frameworks to coordinate development planning and monitoring in the communes of Diokoul, Thieppe and Kab Gaye. Three additional decrees (Republic of Senegal, February-May 2025) establish community dialogue commissions in these three communes. The

process for the commune of Darou Khoudoss was initiated in 2024 and is ongoing as of July 2025. Records from community consultation framework meetings and Community Dialogue meetings in various communes and villages (EGC, February-May 2025) document public dialogue aimed at sharing the new EGC public dialogue approach and gathering potentially affected people's concerns, needs and expectations on key issues.

Stakeholder interviews indicate dissatisfaction with engagement processes among affected communities, identifying multiple barriers to participation: insufficient engagement (too little or too late), limited accessibility (inconsistent communication with key staff; difficult access to mine office; women and vulnerable groups unable to fully express concerns in company-held events), lack of transparent written communication and commitments, and inefficiency at addressing feedback. Some communities express engagement fatigue, with declining meeting attendance and loss of interest due to lack of solutions after repeated dialogue rounds Interviews with company management and local authorities, supported by records from consultation framework meetings, indicate that a new consultation framework has been designed in collaboration with local authorities, with designated members chosen by stakeholders, and that this collaboration aimed to make engagement processes more accessible, inclusive, and culturally appropriate for affected communities.

The evidence indicates that the company has taken further steps— through its internal community relations team— to improve its consultation practices, and design engagement processes that are more suitable to the local context and affected stakeholders.

The effectiveness of new engagement processes in ensuring they are accessible, inclusive and culturally appropriate, aligned with stakeholder perspectives and able to remove barriers to participation will be further reviewed during the next IRMA surveillance audit.

1.2.1.4.	The operating company shall demonstrate that efforts have been made to understand community dynamics in order to prevent or mitigate community conflicts that might otherwise occur as a result of company engagement processes.	◐	The evidence, Public Consultation and Updated Disclosure Plan (PCDP) (March 2021) that describes an Alert and Monitoring Committee (CAS), an intermediary between the company and the communities in the Diogo area (p. 31), and a weekly meeting report mentioning a similar CAS with the Lompoul Sur Mer Monitoring Committee (August 8, 2023), indicates an effort by the company to design an engagement structure that takes community contexts into account. The plan mentions stakeholder feedback received through prior consultations (2016) highlighting that the CAS engagement approach could be strengthened to include a wider range of community representatives such as women and the youth (p. 31) to better facilitate communication and information sharing between the company and local departmental steering committees (i.e., Meouane and Kebemer prefectures, among others), allowing the involvement of a wide range of stakeholders for the implementation of company social development programs (p. 32). Key staff from the community relations department interviewed indicate awareness of factors influencing local dynamics. The evidence does not include an assessment of local dynamics, or the details to confirm that: - Recommendations for the establishment of additional committees and strengthening of existing committees were considered, - Stakeholders from all potentially affected communities have functional and appropriately tailored engagement processes, such as specific committees, and - Local power dynamics, impacts, social and cultural norms, or factors are thoroughly documented, understood, and used to develop appropriate and tailored engagement processes, for example through discussions with existing committees, descriptive or analytical studies (social baseline or stakeholder analysis reports) or inputs from external experts. Refer to IRMA Notes for 1.2.1.4. Corrective Action Period Finding : New evidence reviewed includes the Social Setting Working Draft (Earth Systems, May 2025), which provides an overview of social

baseline information in the project area including population and demographics, village social organization, ethnicity and religion, livelihoods, vulnerable groups, and other social services and infrastructures. The Stakeholder Engagement Plan (SEP) Implementation Concept Note (EGC, April 2025) provides an updated stakeholder engagement framework. A series of Orders from the Republic of Senegal (April-June 2022) establishes consultation frameworks to coordinate development planning and monitoring in the communes of Diokoul, Thieppe and Kab Gaye. Three additional decrees (Republic of Senegal, February-May 2025) establish community dialogue commissions in these three communes, with the process for Darou Khoudoss still ongoing as of July 2025. Meeting records from Thieppe consultation framework (EGC, February 2025) and a SEP sharing forum with Thieppe and Kab Gaye dialogue commissions (EGC, April 2025) document consultation meetings where the company presented the new proposed community consultation approach, including the creation of four commissions, and shared the strategic and operational engagement plan with commission members. During these meetings, the company provided participants with background information about its processes, goals and intentions, representing efforts toward more informed community participation.

Interviews with a sample of stakeholders indicated that written commitments are generally preferred over verbal agreements, and that the involvement of multiple intermediaries can create communication challenges. Stakeholders also noted differences in engagement frequency between communities, which some perceived as contributing to unequal treatment and inter-community tensions.

The evidence indicates that the company has taken steps to strengthen its stakeholder engagement approach.

The evidence does not include a straightforward assessment of local dynamics, or sufficient details to confirm that:
- recommendations for strengthening existing committees were

			considered; - local power dynamics, social and cultural factors are thoroughly documented and understood - for example, through stakeholder analysis, expert consultation or discussions with existing committees - and that this understanding was used to develop appropriately tailored engagement processes; and - community dynamics related to gender, language, ethnicity, and age were considered in designing new engagement structures. Refer to IRMA Notes for 1.2.1.4. The effectiveness of these new engagement processes, including how well they ensure that all potentially affected communities are informed and have access to appropriately tailored engagement activities, will be further reviewed during the IRMA surveillance audit.
1.2.2.1.	Stakeholder engagement shall begin prior to or during mine planning, and be ongoing, throughout the life of the mine. (Note: existing mines do not need to demonstrate that engagement began prior to mine planning)		GCO is an existing mine with an expansion in progress. The evidence, Public Consultation and Updated Disclosure Plan (PCDP) (March 2021), Summary of Consultations (January 2021), meeting minutes (or "consultation reports") from five (5) meetings conducted with five (5) communities of the area (Lompoul Sur Mer, Weuta Begne and Weuta Guedj, Sao Mékhé 2, Keur Ely KA) between June and August 2023, and an Annual Sensitization Planning (2022), indicates the company has processes in place to engage stakeholders relating to the mine and ongoing expansions through periodic visits regarding various aspects such as exploratory drilling (Sao Mékhé 2), new mine infrastructure, resettlement, community benefits and support, and raising awareness about health and safety (i.e. road safety, bushfires, hygiene) on an ongoing basis. An annual stakeholder engagement planning report (2022) provided as evidence indicates processes are updated over time. The primary means of stakeholder engagement is through government-led committees with the participation of designated community leaders According to some interviewees, including a sample of those

potentially affected (i.e., living closest to the mine or in potentially affected areas), engagement does not occur meaningfully, as it is mainly focused on safety and security themes (i.e., for stakeholders and their animals to avoid approaching the dredge pond, roads, equipment, etc.), albeit continuously.

The evidence does not indicate that the company engages with a broad range of stakeholders from all potentially affected communities on an ongoing basis.

Corrective Action Period Finding :

New evidence reviewed includes the Stakeholder Engagement Plan Implementation Concept Note (EGC, April 2025) and the Operational Stakeholder Engagement Plan (EGC, August 2025), which provided updated stakeholder engagement strategy and planning. Records from three consultation framework meetings in the communes of Thiepp, Kab Gaye and Diokoul (EGC, February-May 2025) document the presentation of the new proposed community consultation approach, including the creation of four commissions per commune. Five Community Dialogue meetings held in Thiakmat, 5 hamlets, Lompoul sur Mer, Diourbel and Foth (EGC, April-May 2025) document engagement aimed at sharing the new EGC public dialogue approach and gathering project affected people concerns, needs and expectations on key issues. Additionally, a meeting record documents the opening of the Lompoul sur Mer information office, providing community members with improved ongoing access to the company (EGC, March 2025).

Interviews with community relations staff indicate that all communities of the project area are engaged through stakeholder outreach and new community dialogue structures. Interviews with a sample of stakeholders indicate engagement frequency varies across communities, with some reporting infrequent meetings and affected communities absent from key consultation meetings (such as in Darou Khoudoss in May 2025).

			The evidence indicates that the company has taken further steps—through its internal community relations team— to implement new dialogue processes aimed at expanding affected stakeholder outreach. The effectiveness of new engagement processes allowing for ongoing stakeholder engagement will be further reviewed during the next IRMA surveillance audit.
1.2.2.2.	Critical The operating company shall foster two-way dialogue and meaningful engagement with stakeholders by: a. Providing relevant information to stakeholders in a timely manner; b. Including participation by site management and subject-matter experts when addressing concerns of significance to stakeholders; c. Engaging in a manner that is respectful, and free from manipulation, interference, coercion or intimidation; d. Soliciting feedback from stakeholders on issues relevant to them; and e. Providing stakeholders with feedback on how the company has taken their input into account.		The mine concession spans approximately 106 kilometers across several departments along the Senegalese coast. Stakeholder engagement is managed by the company's community relations team from its administrative offices in Diogo near the mine concession's southern border. Engagements are primarily through government committees with designated local leaders. The evidence includes consultation reports, meeting minutes, and interviews with a sample of key staff and stakeholders, among them: - a summary of stakeholder consultations (January 2021); - a Public Consultation and Updated Disclosure Plan (PCDP) (March 2021) that outlines discussions held with key stakeholders regarding the Lompoul Crossing Project (phase 3 of the mine development) carried out by a third party, Earth Systems, in the Thiès Region (Darou Khoudoss community) and Louga Region (Kab Gaye, Thieppe and Dioukoul Diawrigne communities) from August-December 2020; - an Annual Sensitization Planning report that presents planned information-sharing activities for 2022; and - some meeting minutes or 'consultation reports' that summarize discussions held with five (5) area communities (Lompoul Sur Mer, Weuta Begne, Weuta Guedj, Sao Mékhé 2, and Keur Ely KA) between June and August 2023. Documental evidence and interviews with community relations personnel indicate that the company is working to foster dialogue and engagement with stakeholders through various means:

(a) Sharing information with interested parties, mainly government administrators and community leaders, promptly.
(b) Occasionally involving subject matter experts in discussions related to stakeholder concerns.
(d) Recording feedback obtained through consultations with designated community leaders, such governors, state/local authorities (prefects, sub-prefects, and mayors) and technical agencies and committees (i.e., water, forestry, fisheries, livestock, rural and regional development, health services, etc.).
(e) Providing feedback to government administrators and community designees in routine meetings.

According to some stakeholders interviewed, including a sample of those who are resettled or affected by the project (i.e., economically displaced, residing adjacent to the project or along transportation routes, etc.), communication with the company may not always fulfill stakeholder expectations for two-way dialog and meaningful engagement related to:
(a) timely delivery of relevant information,
(b) the sharing of technical details by subject matter experts (i.e., land compensation, water quality and quantity, electricity, among others), giving rise to
(c) feelings of information withholding, intimidation (in relation to some interactions for land asset inventory and compensation), or disrespect in some instances when concerns are not met.

The evidence does not include an assessment of stakeholder consultation program effectiveness to confirm the company:
(d) solicits feedback from a wide range of stakeholders on topics relevant to them, such as water availability, location and suitability of replacement land, compensation, and resettlement timing and logistics (i.e., coordination to avoid crop loss, disruption of the school year, and to keep villages together during the relocation process), and in all areas affected by the dredge path, and
(e) considers stakeholder feedback in decision-making (i.e., in addressing adverse impacts and prioritizing commitments), including following up to communicate to stakeholders how their

feedback is taken into account.

Corrective Action Period Finding :

New evidence reviewed includes the Stakeholder Engagement Plan (SEP) Implementation Concept Note (EGC, April 2025), providing an update on the stakeholder engagement framework. Records from four consultation framework meetings in the communes of Thiepp, Kab Gaye, Diokoul and Darou Khoudoss (EGC, February-May 2025) document the presentation of the new proposed community consultation approach, including the creation of four commissions. Six Community Dialogue meetings held in 5 hamlets, Lompoul sur Mer, Diogo, Diourmel, Thiakmat and Foth (EGC, April-May 2025) document engagement aimed at sharing the new EGC public dialogue approach and gathering Project Affected People (PAP) concerns, needs and expectations on key issues. Feedback survey results (EGC, June 2025) document satisfaction and opinion surveys conducted at the end of community meetings in Darou Khoudoss and Diogo. The Lompoul Information Office Monthly Activity Report (EGC, April 2025) summarizes services provided at the information office, activities and meetings hosted. Training records document two field agent training sessions for drivers and other staff interacting with community members (EGC, February 2025).

The evidence indicates the company is working to foster two-way dialogue and meaningful engagement with stakeholders, establishing new structures and processes to take stakeholders' views into account in decision-making, through:
a. providing information through a new consultation framework with commissions in each commune, community dialogue meetings, and the opening of the Lompoul Information Office;
b. occasionally involving subject matter experts when addressing stakeholder concerns, such as a hydrogeology expert to discuss water resources and monitoring in Lompoul sur Mer and Foth (May 2025);
c. engaging its stakeholders in a manner that is respectful and free from manipulation, interference, coercion, or intimidation, as

indicated by stakeholder interviews, including community members;
d. soliciting feedback through community dialogue meetings designed to gather concerns and expectations, with feedback recorded in meeting records and compiled in feedback survey results; and
e. providing feedback to government administrators and community designees in routine meetings.

Interviews with company community relations staff indicate that the company conducts focus groups with specific stakeholder groups when needed (b), gathers and analyzes community concerns raised during public meetings (d), and organizes follow-up meetings to respond to prioritized concerns (e). Interviews with a sample of stakeholders indicate an increase in engagement frequency during 2024-2025, with new community dialogue meetings organized across multiple villages and more frequent contact reported by some communities. However, many stakeholders reported awaiting information or resolution on a range of issues, including replacement land, resettlement (notably the completion of Thiakmat resettlement and construction progress in the five hamlets), land restitution, access to drinking water, compensation for income loss, construction of the elementary school in Thiakhmat, road repairs, dust mitigation measures, grazing and gardening land, and general follow-up on company commitments (e).

The evidence reviewed, supported by interviews, indicates that the company's engagement with potentially affected communities fully complies with sub-requirements (a-d) and partially complies with sub-requirement (e).

The evidence does not include information to confirm that the company:
e. provides all stakeholders with feedback on how their input was taken into account (besides government administrators and community designees).

			The effectiveness of new engagement processes allowing for (a) timely delivery of relevant information, (c) broad perception that the company engages in a respectful manner that is free of information withholding or intimidation, and (e) provision of feedback to stakeholders on how the company is taken their input into account will be further reviewed during the next IRMA surveillance audit.
1.2.2.3.	The operating company shall collaborate with stakeholders, including representatives from affected communities, to design and form stakeholder engagement mechanism(s) (e.g., a permanent advisory committee, or committees dedicated to specific issues), to provide stakeholder oversight of the mining project's environmental and social performance, and/or input to the company on issues of concern to stakeholders.		The evidence, including interviews with key personnel and stakeholders, indicates the company provides information on its performance to institutional stakeholders through designated community leaders at the municipality level (i.e., mayors, sub-prefects), and through various technical committees at regular intervals (i.e., weekly, monthly) such as: - land compensation and resettlement process (Departmental Land Compensation Commission, CDREI) - information sharing dialogue and monitoring (Alert and Monitoring Committee, CAS) - resettlement and livelihood restoration process (Departmental Resettlement Committee, CDR) - recruitment and employment process (Recruitment and Employment Commission, CPEL) - monitoring of the rehabilitation process (Rehabilitation Committee) - management of the environment and natural resources in the mining concession (Consultation framework) - coordination and monitoring of social programs (Social Program Steering Committee, CDP) - monitoring, rehabilitation, employment, natural resource management, and departmental and local steering committees. Other engagement mechanisms, such as community meetings, suggestion boxes, and workshops exist. A sample of three (3) consultation reports (meeting minutes) conducted with stakeholders from four (4) communities in July-August 2023 (Lompoul sur Mer, Weuta Begne and Weuta Guedj and Sao Mékhé

2) provide evidence the company schedules meetings with affected stakeholders to share information in advance of drilling activities, or to follow-up on commitments related to community development projects (i.e., donations). Interviews with key staff indicate the company's intention to establish information and claims management offices (Lompoul, communes of the Department of Kébéme) during the year 2024 to address concerns and inform all stakeholders, who so wish, about the activities of the mine.

While the evidence indicates an ongoing dialog between the company and public entities, primarily at the institutional level, and a commitment provide greater accessibility through the establishment of regional offices, no information was available to confirm affected stakeholders have a mechanism to provide input on the mining projects environmental and social performance at the operating level, or the design of the same.

Corrective Action Period Finding :

New evidence reviewed includes a Procedure for involving stakeholders in the EGC environmental monitoring program (EGC, March 2025) and an EGC Participatory Environmental Monitoring Report (EGC, May 2025). Letter correspondence between EGC Chief Executive Officer (CEO) and mayors of Darou Khoudous, Kab Gaye and Diokoul (EGC, October 2024) proposes the participatory environmental monitoring mechanism and requests nominations of representatives, with reply letters from the municipalities (December 2024-April 2025) agreeing to the process and providing names for the committee. Designated stakeholders are to take part in monthly campaigns on water quality and quantity, air quality, and noise. Three decrees from the Republic of Senegal (February-May 2025) establish community dialogue commissions in the communes of Thieppe, Kab Gaye and Diokoul, including commissions dedicated to environmental monitoring and biodiversity, land and resettlement, community investment, and complaints follow-up and management. A commission on tourism impact follow-up was also created in Diokoul. These commissions include local designated

			representatives and aim to facilitate information sharing, dialogue and consultation, as well as coordination, monitoring and impact management in affected communities through a "commitment approach" to ensure follow-up on issues. Records from consultation framework meetings in the four communes (EGC, February-May 2025) document the presentation of this approach. Additionally, the opening of the Lompoul-sur-Mer information office is documented (EGC, March 2025), with monthly activity reports summarizing services and meetings hosted. Interviews with community relations staff indicate that newly created engagement mechanisms and the participatory environmental monitoring strategy were designed in collaboration with mayors, representatives from consultation frameworks, and other community representatives. Stakeholder interviews did not provide clear feedback on whether the newly created commissions reflect community engagement preferences. Stakeholders primarily raised concerns about the commissions' independence and effectiveness, including their ability to provide neutral oversight given company participation (e.g., Departmental Commission for the Inventory and Valuation of Assets) and inconsistent follow-up on issues raised. The evidence indicates that the company has taken further steps—through its internal community relations team— to collaborate with stakeholders to design and form new engagement mechanisms. The effectiveness of new engagement mechanisms in providing stakeholder oversight and input on the mining project's environmental and social performance at the operating level will be further reviewed during the next IRMA surveillance audit.
1.2.2.4.	Engagement processes shall be accessible and culturally appropriate, and the operating company shall demonstrate that efforts have been		The evidence, Public Consultation and Updated Disclosure Plan (PCDP) (March 2021), developed by an external consultant and implemented by the company's community relations department, outlines in its methodology that consultations are to take place in

	made to include participation by women, men, and marginalized and vulnerable groups or their representatives.		the appropriate local language and designed to take in account the Covid-19 pandemic at the time of engagement, indicating efforts to ensure engagement is culturally appropriate and accessible. Additionally, the methodology describes that consultations on the Lompoul Crossing Project included group discussions to ensure that the views of young people and women were recorded, indicating the company has made efforts to include participation by some marginalized and vulnerable groups. While the company engages in 2-way dialog with municipal and government leaders, and the 2020 consultation campaign undertaken as part of the PCDP (2021) considered women, the evidence, including interviews with a sample of stakeholders of mixed gender at the time of the site visit indicates women and other marginalized and vulnerable groups are limited in their ability to express their concerns in events held by the company, considering the local cultural context. Refer to IRMA Notes for 1.2.2.4. Corrective Action Period Finding : New evidence reviewed includes records from seven Community Dialogue meetings held in five hamlets, Lompoul sur Mer, Diogo, Thiakmat, Foth and Lompoul (EGC, April-June 2025), documenting engagement aimed at sharing the new public dialogue approach and gathering potentially affected people's concerns and expectations. Records from meetings in Thiakmat and the five hamlets indicate the conduct of specific focus groups for women attendees. Records from four consultation framework meetings in the communes of Thiepp, Kab Gaye, Diokoul and Darou Khoudoss (EGC, February-May 2025), along with related attendance sheets, document the presentation of the new consultation approach to address key issues at the communal level. Three decrees from the Republic of Senegal (February-May 2025) establish community dialogue commissions in the communes of Thieppe, Kab Gaye and Diokoul, with commissions dedicated to environmental monitoring and biodiversity, land and resettlement, community investment, complaints follow-up and management, and tourism (in Diokoul).

The decrees specifically mention the importance of participation by all stakeholders, including representatives of women, young people and vulnerable people, and meeting attendance sheets indicate women's participation. Community dialogue commissions are not yet formalized in Darou Khoudoss due to reported delays at the administrative level (EGC, August 2025).

Interviews with key company staff indicate that measures to enhance accessibility and cultural appropriateness include community selection of commission members, holding meetings in local languages at convenient times and locations, respecting socio-cultural norms (e.g., gender separation when requested), involving traditional leaders, women, youth, and vulnerable groups, and using multiple communication formats to accommodate different literacy levels. Interviews with a sample of stakeholders and feedback from community meetings acknowledge the use of some culturally appropriate practices, such as prayers, local language, and engagement with community leadership. However, stakeholders highlighted gaps related to inclusiveness, including women's underrepresentation in dialogue structures and compensation processes, limited engagement of some affected communities (including some of those affected by land acquisition but not resettlement), accessibility challenge for residents of distant hamlets, and limited community involvement in identifying priorities.

The evidence indicates that the company has taken further steps to engage more directly with affected stakeholders through two new engagement mechanisms: public community dialogue meetings welcoming all stakeholders - occasionally including specific focus groups for women - to share information and gather stakeholder concerns and feedback, and community dialogue commissions to address key issues at the communal level.

The evidence does not provide sufficient information to confirm that all new consultation processes are accessible to all stakeholders from affected villages and hamlets, as community dialogue

			commissions are not yet implemented in Darou Khoudoss - a commune heavily impacted by land acquisition and resettlement (Diogo, Foth, Diourmel, Thiakmat). Additionally, the evidence provided does not include sufficient information to confirm that women have been included in the composition of the newly created commissions. The effectiveness of new engagement processes as providing accessible and culturally appropriate mechanisms will be further reviewed during the IRMA surveillance audit.
1.2.2.5.	When stakeholder engagement processes depend substantially on community representatives, the operating company shall demonstrate that efforts have been made to confirm whether or not such persons represent the views and interests of affected community members and can be relied upon to faithfully communicate relevant information to them. If this is not the case, the operating company shall undertake additional engagement processes to enable more meaningful participation by and information sharing with the broader community.	◐	The evidence from the Public Consultation and Updated Disclosure Plan (PCDP) (March 2021), along with interviews with key personnel and stakeholders, indicates that engagement processes heavily rely on committees composed of elected officials or appointees, such as chiefs, mayors, and other administrative authorities. These individuals, selected by their respective communities, are tasked with engaging in dialogue with the company's community relations department. Village stakeholders interviewed during the IRMA onsite audit and through feedback received by the company during a 2016 consultation process expressed concerns about the appointees' effectiveness in disseminating information to the wider community. The evidence does not include an assessment of whether community representatives accurately represent the views and interests of affected community members and faithfully communicate relevant information to their populations. Additionally, there is no information confirming whether recommendations regarding committee composition and strengthening have been considered or implemented to facilitate more meaningful participation and information sharing with the broader community by the company. Corrective Action Period Finding :

New evidence reviewed includes the Stakeholder Engagement Plan Implementation Concept Note (EGC, April 2025) and the Operational Stakeholder Engagement Plan 2025 (EGC, August 2025), defining the engagement strategy and planned activities for 2025, including performance indicators for participation, communication, transparency, accountability and capacity-building. Records from seven Community Dialogue meetings held in 5 hamlets, Lompoul sur Mer, Diogo, Diourmel, Thiakmat, Foth and Lompoul (EGC, April-June 2025) document engagement aimed at sharing the new public dialogue approach and gathering PAPs concerns and expectations. Three decrees from the Republic of Senegal (February-May 2025) establish community dialogue commissions in the communes of Thieppe, Kab Gaye and Diokoul.

Interviews with key company staff indicate that the new consultation approach includes village-level community dialogue meetings to allow broad participation, selection of commission members by mayors following consultation framework meetings and discussions with communities, and reliance on community representatives to relay information from periodic meetings with EGC back to their constituencies. Staff also reported that training and capacity-building can be provided to support representatives in carrying out their roles. Interviews with a sample of stakeholders indicate concerns about the representativeness of dialogue commissions, with references to women's underrepresentation, limited capacity of some community representatives, perceived lack of independence due to links between the Departmental Commission for the Inventory and Valuation of Assets and EGC, and the presence of multiple intermediaries reducing opportunities for direct engagement.

The evidence indicates that new engagement processes have been implemented to favor more meaningful participation and information sharing, including more accessible commune-level commissions and community dialogue meetings, providing affected stakeholders with increased opportunities to receive information, participate, and directly engage with the company.

			The evidence does not include an assessment of whether community representatives accurately represent the views and interests of affected community members and faithfully communicate relevant information to their populations. The effectiveness of new engagement processes in regards with the representativeness of newly created structures and the role of community representatives will be further reviewed during the IRMA surveillance audit.
1.2.2.6.	The operating company shall document engagement processes, including, at minimum, names of participants, and input received from and company feedback provided to stakeholders.	●	The evidence, a Summary of Consultations from January 2021, and minutes from five meetings held with communities in the area (Lompoul Sur Mer, Weuta Begne and Weuta Guedj, Sao Mékhé 2, Keur Ely KA) between June and August 2023, presents the names of participants and briefly mentions the topics discussed and concerns raised by stakeholders. Interviews with key staff indicate engaging with stakeholders on a regular basis, including a discussion of potential concerns that may include a verbal company response. The evidence does not include a documented log of engagement activities (dates, location, number and type of participants, gender, est. age) identifying stakeholder consultation, including inquiries and concerns of affected communities, integrated with company responses. Refer to IRMA Notes for 1.2.2.6 and 1.2.2.7 Corrective Action Period Finding : New evidence reviewed includes records from seven Community Dialogue meetings and four consultation framework meetings in various communes and villages (EGC, February-June 2025), documenting Potentially Affected People concerns, needs and expectations, along with participant names and village of origin. Meeting records indicate the company provides general feedback through each meeting, with some records including tables of key commitments tracked through a Commitments Register in SAFEE

			(EGC, July 2025), showing action names, owners and progress percentage. Feedback survey results (EGC, June 2025) document satisfaction and opinion surveys at the end of meetings, including stakeholder demographics. The Operational Engagement (or Commitment) Plan is a spreadsheet that indicates the schedule of planned and completed 2025 engagement activities, including date, frequency, topics, stakeholder categories and location (EGC, August 2025). A SAFEE system extract of a Register of exchanges with stakeholders (EGC, July 2025) further presents meetings organized by EGC since March 2020 at the village or communal level, including date, number of participants and activity summaries, though the current version does not always allow identification of specific communities where activities took place. The evidence indicates the company has been documenting engagement activities through a log, including date, location, type of participants and type of activities, while community meeting reports provide stakeholder concerns, needs and expectations on key issues organized by participant names, including some company feedback provided to stakeholders when applicable.
1.2.2.7.	The operating company shall report back to affected communities and stakeholders on issues raised during engagement processes.		The evidence, Weekly Meeting Report with the Lompoul Sur Mer Monitoring Committee (August 2023), includes a table following up on commitment made at a prior meeting with a percentage of advancement. Also provided is a summary of consultations by an external consultant (Earth Systems) carried out with local authorities and surveys with village and hamlet chiefs in 2020. While the evidence indicates the company engages with stakeholders based upon 2020 consultations by an external consultant and meeting minutes in Lompoul Sur Mer (August 2023), there is insufficient evidence to confirm that the company's engagement processes encompass all affected or potentially affected stakeholders in the mining project area, or that the company reports back to them on issues raised, including how the company has taken their feedback into account. Refer to IRMA

Notes for 1.2.2.6 and 1.2.2.7.

Corrective Action Period Finding :

New evidence reviewed includes records from four consultation framework meetings in the communes of Thiepp, Kab Gaye, Diokoul and Darou Khoudoss (EGC, February-May 2025), along with related attendance sheets, documenting the presentation of the new consultation approach. Records from seven Community Dialogue meetings held in five hamlets, Lompoul sur Mer, Diogo, Diourmel, Thiakmat, Foth and Lompoul (EGC, April-June 2025), document engagement aimed at sharing the new public dialogue approach and gathering potentially affected people's concerns and expectations. Follow-up meetings held in Foth and Thiawatt (EGC, June 2025) record that the company presented updates on some priority issues raised during previous community dialogue meetings and outlined next steps to address these issues. An extract of EGC's commitments register in the SAFEE system (EGC, July 2025) lists nine company commitments, including action owners and progress percentage (without providing a date).

Interviews with a sample of stakeholders indicate concerns regarding the company's reporting back on issues raised during engagement processes. Stakeholders from multiple communities reported limited follow-up on concerns and complaints submitted (e.g., water access, replacement land, field compensation, and resettlement completion) and insufficient communication on how stakeholder inputs have been addressed or integrated into decision-making, particularly outside the two communities where recent follow-up meetings have taken place.

The evidence indicates that in recent community meetings, the company has been documenting project affected people's concerns, needs and expectations on key issues, and reporting back on some priority issues in two out of five project affected communities (Foth and Thiawatt). Some community meeting minutes also include a table presenting key commitments made by

			the company, which are then entered into the SAFEE database. The effectiveness of new engagement mechanisms in reporting back to stakeholders on issues raised, including how their feedback is taken into account, will be reviewed at the IRMA surveillance audit.
1.2.3.1.	The operating company shall offer to collaborate with stakeholders from affected communities to assess their capacity to effectively engage in consultations, studies, assessments, and the development of mitigation, monitoring and community development strategies. Where capacity gaps are identified, the operating company shall offer appropriate assistance to facilitate effective stakeholder engagement.		The evidence, including the PCDP (pp. 22-23, 25 and 31-33 2021), a selection of meeting minutes with the Lompoul Crossing expansion, and interviews with key staff and a sample of stakeholders, among them community members and workers, some contractors and employees at all levels and departments recruited from local communities, indicate broad support for capacity building and consultation relative to the mining project. The evidence does not confirm that the company collaborates with stakeholders from affected communities to assess their capacity for effective engagement such as their capacity to effectively engage in consultations, studies, assessments, and the development of mitigation, monitoring and community development strategies. Additionally, there is no indication that the company has provided assistance to bridge any identified gaps to strengthen and facilitate more effective stakeholder engagement. Refer to IRMA Notes for 1.2.3.1. Corrective Action Period Finding : New evidence reviewed includes a procedure for stakeholder involvement and information sharing in environmental management, safety and ethical management (EGC, March 2025), providing guidelines for stakeholder participation and access to information. The procedure mentions that stakeholders can have recourse to external experts in different processes such as human rights assessments and the review of reclamation, biodiversity and other environmental and health and safety plans. The evidence is supplemented by records of community dialogue meetings and

consultation framework meetings in various communes and villages (EGC, February-June 2025), including the presence of the hydrogeology and environmental department teams in different dialogue meetings providing stakeholders with explanations on the land rehabilitation process as well as water availability, quality and related study results. New evidence also includes a stipend showing that a per diem was paid to cover travel costs of an administrative authority to participate in a consultation meeting in Thieppe (EGC, February 2025), illustrating that the company provides some resources to support stakeholder engagement. Feedback surveys conducted after community consultation meetings ask stakeholders if they would need expert support to better understand the information provided by EGC, through a "yes or no" question (EGC, June 2025).

Stakeholder feedback indicates capacity gaps affecting effective participation in engagement processes, including limited communication and access to information, as well as inadequate understanding of processes such as recruitment, land rehabilitation and restitution processes. Stakeholders do not report receiving systematic capacity assessment or targeted assistance to strengthen their ability to participate effectively in consultations, studies, or monitoring activities.

The evidence indicates the company has a process in place to support stakeholder recourse to external experts in specific contexts and seek general feedback on the need for expert advice in the form of a "yes or no" question in a feedback survey. New engagement processes also provide a structure to bridge information gaps and strengthen local capacity for effective stakeholder engagement. The company also provided some travel assistance to a stakeholder to facilitate participation in a meeting.

The evidence does not confirm that the company collaborates with stakeholders from affected communities to assess their capacity for effective engagement, such as their capacity to effectively engage in consultations, studies, assessments, and the development of

			mitigation, monitoring and community development strategies. The effectiveness of new engagement processes, including how they allow to identify and bridge capacity gaps for effective stakeholder engagement, will be further reviewed during the IRMA surveillance audit.
1.2.4.1.	Any information that relates to the mine's performance against the IRMA Standard shall be made available to relevant stakeholders upon request, unless the operating company deems the request to be unreasonable or the information requested is legitimate confidential business information. If part of a document is confidential only that confidential part shall be redacted, allowing for the release of non-confidential information.	●	The company has not shared or received any requests for information related to the mine's performance against the IRMA Standard, as they do not yet have formal information pertaining to their results. The company indicates that they will share IRMA results when available and share any additional documents requested by stakeholders, provided the requested information is not confidential. The company's performance against the IRMA Standard will be published and publicly available on the IRMA website once the audit report has been approved. The company has systems in place through which the mine can share information, such as the company website, the company's quarterly newspaper, and community meetings.
1.2.4.2.	If original requests for information are deemed unreasonable, efforts shall be made by the operating company to provide stakeholders with overviews or summaries of the information requested.	—	Not relevant. There is no indication of requests for information that were deemed unreasonable
1.2.4.3.	Communications shall be carried out and information shall be provided to stakeholders in a timely manner, and shall be in formats and languages that are culturally appropriate and accessible to affected communities and stakeholders	◒	The evidence, a Public Consultation and Updated Disclosure Plan (PCDP) (March 2021), Grievance Mechanism Procedure (July 2023), Pre-drilling Consultations (Weuta Beign, Weuta Gedji July and August 2023), Lompoul Sur Mer Projects Committee (August 8, 2023), company status updates (2022 Fiscal Results and April 2023 Xibaaru N'23 brochures), as well as interviews with key staff provide information to confirm the company's commitment to making information available to stakeholders in formats and languages that are culturally appropriate and accessible. The company recently

developed a grievance mechanism tool in the form of a pictograph, indicating that work by the company to deliver information in culturally appropriate formats is ongoing. Communication with stakeholders is channeled through community leaders and delivered in local languages, primarily Wolof, through a variety of verbal means (i.e., in-person visits, radio, voice exchanges on WhatsApp). Communication with public entities, including government personnel, is in French, in written formats (i.e., email, reports, newspaper, the company website), and regular.

The evidence does not contain an evaluation of the company's communication and response practices, nor does it provide a log adequate for assessing such communication (i.e., interactions with stakeholders over the past 12 months). This gap makes it challenging to confirm whether communication is consistent, timely, and inclusive of the entire project area. Stakeholder interviews conducted during the site visit, including with affected and vulnerable populations, indicate a range of responses. Some stakeholders highlight that communication with key staff is not consistently regular, timely, or easily accessible.

Corrective Action Period Finding :

New evidence reviewed includes the Procedure for Stakeholder Involvement and Information Sharing (EGC, March 2025), which provides a framework for communication on environmental, social, safety, and ethical management. A SAFEE system extract of the Register of Engagement Activities (EGC, July 2025) documents meetings organized by EGC since March 2020 at the village and communal levels. Communication materials reviewed include videos presenting EGC processes related to the Dialogue and Complaint Mechanism, Water Use, and Contributory CSR, disseminated via LinkedIn and YouTube (March 2025). Radio communication records include broadcasting schedules and audio spots aired on Kebemer, Thieppe, and Niayes FM stations regarding the grievance mechanism (EGC, 2025). A grievance mechanism poster in Wolof (November 2024) is displayed in areas with

complaint boxes and in locations where awareness-raising activities have been organized. Records from community dialogue and consultation framework meetings (EGC, February–June 2025), along with attendance sheets, document ongoing engagement at the local level. According to the company, communication materials are designed to be accessible, using simplified visuals, limited text, local languages, and multiple media formats (videos, posters, comics, T-shirts, and radio messages).

Interviews with a sample of stakeholders indicate limited access to documents and information. Some stakeholders reported challenges obtaining environmental studies, groundwater monitoring data, compensation calculation methodologies, and resettlement timelines. Communities described a lack of written evidence supporting verbal commitments made by company representatives, with engagement often characterized by informal exchanges. Several stakeholders from different villages described difficulties in contacting company representatives, citing unanswered calls and lack of follow-up on submitted grievances.

The evidence indicates that the company is in the process of implementing communication practices to ensure that information is provided in a timely, culturally appropriate, and accessible manner to all affected stakeholders.

The evidence does not include an evaluation of the company's communication and response practices or an assessment of all interactions with stakeholders, which limits the ability to confirm whether communication is consistent, timely, and inclusive across the entire project area.

The effectiveness of new engagement processes to ensure that information is provided in a timely, culturally appropriate, and accessible manner to all affected stakeholders will be further reviewed during the next IRMA surveillance audit.

1.2.4.4.	If requests for information are not met in full, or in a timely manner, the operating company shall provide stakeholders with a written justification for why it has withheld information.	◐	The evidence lacks details to evaluate stakeholder information requests concerning potential delays or withheld information. Interviews with a sample of stakeholders from some communities, report information, and requests for clarifications are not always provided fully or in a timely manner. Corrective Action Period Finding : New evidence reviewed includes the Procedure for Stakeholder Involvement and Information Sharing (EGC, March 2025), which defines the types of information to be shared through various processes and activities. Supplementary evidence includes records from community dialogue meetings and consultation framework meetings held in multiple communes and villages (EGC, February–June 2025), documenting ongoing engagement activities aimed at sharing key information and gathering concerns, needs, and expectations from Project-Affected People. The participation of hydrogeology and environmental department teams in these meetings indicates company efforts to respond to stakeholder information requests, particularly regarding land rehabilitation, water availability and quality, and study results. Additional documentation includes a record of the opening of the Lompoul-sur-Mer information office (EGC, March 2025), which provides a permanent access point for community members to obtain information, and a record of a grievance submitted through the company's grievance management procedure (EGC, March 2025). Interviews with community relations staff indicate that stakeholders request information by telephone and at community information offices, with responses generally provided within 48 hours. Interviews conducted with a sample of stakeholders, as well as feedback collected during consultation meetings, indicate that stakeholders continue to request data, studies, and clarifications on several topics, including: census methodologies for identifying Project-Affected Persons; land evaluation methodologies; allocation of replacement land; land rehabilitation and restitution processes; water quality data and groundwater availability and management;

			recruitment processes; audits of completed community investment projects; environmental and health impact studies; and timelines for physical relocation in certain communities. The evidence indicates that the company has established a procedure to promote information transparency and to manage stakeholder feedback and information requests. The evidence does not provide details to confirm that the company provides stakeholders with written justifications when information requests are not fulfilled in full or within a reasonable timeframe. The effectiveness of these new engagement processes, including the company's capacity to ensure that information requests are addressed transparently and supported by written responses when not met in full, will be further reviewed during the next IRMA surveillance audit.
Chapter 1.3—Human Rights Due Diligence			Basis for rating
1.3.1.1.	Critical The operating company shall adopt a policy commitment that includes an acknowledgement of its responsibility to respect all internationally recognized human rights	●	The evidence, Human Rights Policy 2019 (most current version 2022), a group level policy, indicates that the company acknowledges its responsibility to respect and promote all internationally recognized human rights of its employees, business partners, and the local communities affected by its operations. The policy presents the company's commitment to respect and promote the principles defined by the International Bill of Human Rights and the Fundamental Conventions of the International Labour Organization by following the UN Guiding Principles on Business and Human Rights.

1.3.1.2.	The policy shall: a. Be approved at the most senior level of the company; b. Be informed by relevant internal and/or external expertise; c. Stipulate the operating company's human rights expectations of personnel, business partners and other parties directly linked to its mining project; d. Be publicly available and communicated internally and externally to all personnel, business partners, other relevant parties and stakeholders; e. Be reflected in the mining project's operational policies and procedures.		The evidence, Human Rights Policy (2022), a group-level policy, as well as interviews with a sample of company managers, including those with accountabilities in human rights, indicates the policy is: (a) approved at the most senior level at the company (page 2, CEO's signature), (b) reflects a commitment to the UN's International Bill of Human Rights and the Guiding Principles on Business and Human Rights by the International Labour Organization (page 1), and is (d) publicly available at https://www.eramet.com/wp-content/uploads/2023/03/human-rights-policy-signed-by-comex-vdef_0.pdf. The human rights policy includes a reporting hotline, https://eramet.integrityline.org/, with an anti-corruption policy and a menu of reporting elements including fraud/corruption (7 items), harassment, including sexual harassment (2 items), health and safety (2 items), and other options such as human rights, discrimination, environment, security or data protection (1 item each). The evidence does not include an assessment of human rights policy effectiveness or the details to confirm: (b) the policy is informed by internal and external experts, (c) the assignment of responsibilities such as the human rights expectations of personnel, business partners and other entities such as security forces or (e) the implementation of human rights policies and procedures at the operating level (i.e., awareness and activities of workers, contractors, business partners and project-affected populations, among them hamlets and communities in the area of the mine). Corrective Action Period Finding : Supporting ethics policies include the Eramet Ethics Charter (September 2023), outlining employee commitments, and the Eramet Supplier Code of Conduct (2021) with a Know Your Supplier flyer explaining supplier due diligence and ethical screening protocols. Ethics Line training materials (April 2025) document recent training delivery to subcontractors and employees, including

			schedules, training registers, attendance sheets for multiple contractor groups, and photographic evidence of sessions. Topics covered include discrimination, health and safety, harassment and violence, corruption, money laundering and conflicts of interests. New evidence reviewed includes an excerpt of a group-level Human Rights Report (Eramet, December 2023) which outlines the development and adoption process of the Group Human Rights Policy (Eramet, 2022). The evidence indicates that the policy: b. was informed by internal and external stakeholders (including NGOs and trade unions), with expertise drawn from the United Nations' International Bill of Human Rights and the Guiding Principles on Business and Human Rights; and e. is reflected in the mining project's operational policies and procedures, as indicated in the GCO Human Rights Roadmap (EGC, Version 2, April 2025), which details planned actions and progress toward policy compliance for 2018–2030, including measures related to training, human rights risk mapping, and corrective actions. Additional supporting documents include the GCO Action Plan on Human Rights Policy Implementation (EGC, January 2022), which summarizes site-level compliance actions, and the Follow-up Monitoring and Evaluation Tracker (2022–2023), which records progress on corrective actions across EGC and other Eramet sites. The evidence does not indicate that the policy: c. stipulates the company's human rights expectations of personnel, business partners, and other parties directly linked to its mining project.
1.3.2.1.	Critical The operating company shall establish an ongoing process to identify and assess potential human rights impacts (hereafter referred to as human rights "risks") and actual human rights impacts from mining project activities and business relationships. Assessment	●	The evidence, Impact Assessment of GCO's Activities on the Human Rights of its Employees and Stakeholders (July 2023), carried out by an outside consultant, Deloitte, indicates that the company completed an assessment of potential and actual human rights risks and impacts focused on business relationships and the health and safety and working conditions of employees and contractors. The 2023 initial human rights risk mapping exercise

	of human rights risks and impacts shall be updated periodically, including, at minimum, when there are significant changes in the mining project, business relationships, or in the operating environment.		presents findings and recommendations based upon document reviews (reference documents, internal data, public information on the country and legal context), on-site observations (mine facilities, infrastructure, surrounding villages), and interviews with company management, employees and contractors, and three mayors representing villages affected by the operation in the communities of Darou Khoudoss, Kab Gaye, Diokoul, Diawrigne and Thieppe (p.39). Interviews with key staff provide information to confirm work is underway to implement recommendations summarized in the human rights report for key risks (GCO Human Rights Action Plan September 2023), with oversight by an internal Human Right Committee. While the company initiated a process to assess human rights risks focused on workers and considering community safety, the evidence does not include a thorough assessment of a broad range of potential human rights risks associated with the mining project (i.e., right to an adequate standard of living, housing, water, food, health, etc.), including community stakeholders, and with methodology that considers a broad range of human rights risks to workers and stakeholders, periodically, over time. Refer to IRMA Requirements 1.3.2.2 - 1.3.2.5. Corrective Action Period Finding : New evidence reviewed includes the Human Rights Impact Assessment Report (HRIA) (Good Corporation, May 2025), supported by HRIA EGC Action Plan (Good Corporation, May 2025), which reassesses relevant impacts identified in the 2023 HRIA report (Deloitte, August 2023), identifies new risks, and incorporates findings from the 2024 IRMA audit. The 2025 HRIA expands the scope of risks to employees, subcontractors, and communities, with seven new categories related to consultation, displacement, compensation, water access, health and safety, grievance mechanisms, and security (including relations with the gendarmerie), significantly broadening the range of human rights risks to workers and communities, compared to the 2023 HRIA. New

			evidence also includes a group-level human rights governance framework and an excerpt from the group-level Human Rights Report (Eramet, December 2023), indicating the company's global commitment, approach, standards and processes to integrate human rights in the group-level management system through assessment and follow-up over time. Interviews with company staff confirm that human rights assessments are to be updated on a 3-year cycle based on the group-level approach and governance framework, and that the gaps identified in the 2024 IRMA audit regarding the 2023 HRIA led the company to conduct a 2025 HRIA with a broader scope. The evidence reviewed, supported by interviews, indicates there is an ongoing process in place to update the company's human rights risks and impacts assessment on a regular basis or when a significant change to the project prompts a re-assessment.
1.3.2.2.	Assessments, which may be scaled to the size of the company and severity of human rights risks and impacts, shall: a. Follow a credible process/methodology; b. Be carried out by competent professionals; and c. Draw on internal and/or external human rights expertise, and consultations with potentially affected rights holders, including men, women, children (or their representatives) and other vulnerable groups, and other relevant stakeholders.		The evidence, Impact Assessment of GCO's Activities on the Human Rights of its Employees and Stakeholders prepared by an external consultant (Deloitte July 2023), indicates that the assessment: (a) employs a credible methodology as described in the report (p. 2-3 and 6); (b) utilizes Deloitte's expertise in sustainability and risk advisory, an internationally recognized company providing audit, consulting, advisory and tax services; and (c) draws on external human rights expertise from NGOs like Human Rights Watch and Amnesty International (page 9), as well as consultations with a sample of potentially affected stakeholders, among them two individuals (Kab Gaye and Darou Khoudoss mayors) (p. 39-40) and other local, regional and national government officials (p. 16), and a local reference for sexual harassment and gender-based violence (pages 39 to 41). While the Impact Assessment focuses on human rights risks of GCO workers and among contractors, subcontractors, and suppliers (13

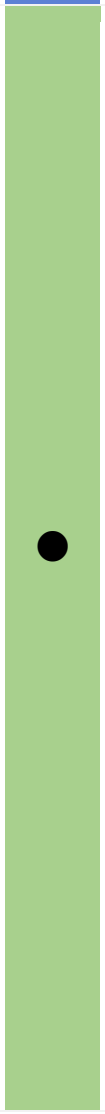
out of 17 risks), and considers inputs from two (2) external stakeholders at the municipal level, the evidence does not specify:
(a) methodology that includes the full range of potential human rights risks and impacts to affected communities and stakeholders, particularly those resettled. Among the categories excluded in the initial mapping exercise were community rights (i.e., to adequate land, housing, livelihood security, standard of living, food, etc.) and differential impacts on specific community groups (women and vulnerable individuals)
(b) credentials of the consultants indicating human rights and risk assessment expertise (i.e., scoping, and on-site assessment of potential human right risks and impacts related to the mining project).
(c) consultations fully representing potentially affected stakeholders, including men, women, children (or their representatives) and other vulnerable groups.

Corrective Action Period Finding :

New evidence reviewed includes the Human Rights Impact Assessment Report (HRIA) (Good Corporation, May 2025), developed by an external consultant building upon the 2023 Human Rights Assessment prepared by Deloitte, and indicates that the assessment:
a. employs a credible methodology (pp. 19–30) describing the process for impact scoping, on-site assessment, analysis of findings, and development of recommended mitigation measures, as well as a supporting methodology for impact saliency assessment, prioritization of recommendations, and development of an impact management plan;
b. utilizes the expertise of qualified professionals with relevant credentials, as presented in Appendix 3 of the 2025 HRIA report; and
c. draws on external human rights expertise and incorporates consultations with affected and other relevant stakeholders, including local representatives, community focus groups, company managers, service providers, employees, and authorities (Appendix 1).

			Interviews with key personnel indicate the assessments were conducted by qualified personnel. The evidence reviewed indicates that the assessment partially complies with sub-requirements (a–c). The evidence reviewed does not indicate that: c. stakeholder consultations assessed differential impacts on women, children, and other vulnerable groups.
1.3.2.3.	As part of its assessment, the operating company shall document, at minimum: a. The assessment methodology; b. The current human rights context in the country and mining project area; c. Relevant human rights laws and norms; d. A comprehensive list of the human rights risks related to mining project activities and business relationships, and an evaluation of the potential severity of impacts for each identified human rights risk; e. The identification of rights holders, an analysis of the potential differential risks to and impacts on rights holder groups (e.g., women, men, children, the elderly, persons with disabilities, Indigenous Peoples, ethnic or religious minority groups, and other disadvantaged or		The evidence, Impact Assessment of GCO's Activities on the Human Rights of its Employees and Stakeholders (July 2023), provides: (a) assessment methodology (pp. 2-3); (b) country and project-specific human rights contexts (pp. 9-10); (c) relevant human rights laws and norms (p. 13); (d) a partial list of human rights risks, focusing on workers, contractors, and suppliers, as well as an evaluation of the potential severity of impacts for each identified human rights risk (p. 28); (e) the identification of rights holders and an analysis of differential risks to some broad groups (pp. 16, 32-33) including local communities, employees, and children and female workers in the supply chain f) recommendations for preventing, mitigating, and remediating identified risks and impacts, giving priority to the most salient human rights issues (pp. 33 to 38). The evidence does not include: (d) an evaluation of the potential severity of human rights risks to communities associated with key mining project activities including land acquisition, resettlement, and livelihood restoration such as access to adequate housing, livelihood security and adequate standard of living. (e) an analysis of the differential risks to / impacts on specific local community groups such as women, men, children, the elderly, persons with disabilities, ethnic or religious minorities and other

vulnerable groups), and a disaggregation of results by rights holder group; f. Recommendations for preventing, mitigating and remediating identified risks and impacts, giving priority to the most salient human rights issues.		disadvantaged or vulnerable groups, and a disaggregation of results by those rights holder groups. Staff interview and community meetings did not allow to confirm that the severity of potential human rights risks arising from resettlement, land acquisition and livelihood restoration were assessed for specific local community groups. Corrective Action Period Finding : Since the initial audit, the company has developed the Human Rights Impact Assessment Report (HRIA) (Good Corporation, May 2025), which presents an assessment methodology, country- and project-specific human rights contexts, relevant human rights laws and norms (Appendix 2). The report also includes: d. a comprehensive list of human rights risks, including an evaluation of the potential severity of impacts on communities in relation to key activities such as land acquisition, resettlement, adequate housing, and livelihoods; and e. the identification of rights holders and an analysis of differential risks to some broad stakeholder groups, including local communities, employees, and subcontractors. Interviews with key personnel indicate the assessment incorporates consultations with affected and other relevant stakeholders, including local representatives, community focus groups, company managers, service providers, employees, and authorities. The evidence reviewed indicates that the assessment partially complies with sub-requirements (d) and (e). The evidence does not include: e. an analysis of differential risks to or impacts on specific local community groups such as women, men, children, the elderly, persons with disabilities, ethnic or religious minorities, and other

			disadvantaged or vulnerable groups, nor a disaggregation of results by those rights holder groups.
1.3.2.4.	At minimum, stakeholders and rights holders who participated in the assessment process shall have the opportunity to review draft key issues and findings that are relevant to them, and shall be consulted to provide feedback on those findings.		The evidence, Impact Assessment of GCO's Activities on the Human Rights of its Employees and Stakeholders (July 2023), indicates that the GCO team is advised to share the findings of the report with internal (including lower hierarchical levels) and external (including local community residents) stakeholders interviewed for the assessment (p. 17). In addition, the company provided the evidence, Impact assessment of GCO's activities on the human rights of its stakeholders - HRIA restitution (August 2023), which is a presentation made to internal GCO and Eramet team about the content of the Impact Assessment report (July 2023). The evidence does not include information to confirm that the company has shared the draft key issues and findings and solicited feedback from external stakeholders and rights holders who participated in the assessment. Corrective Action Period Finding : New evidence reviewed includes presentations summarizing the Human Rights Impact Assessment Report (HRIA) (Good Corporation, May 2025) findings and key risks to contractors and employees (EGC, June 2025). The Operational Commitment Plan and Schedule for HRIA Internal Restitutions (EGC, March 2025) outlines restitution sessions (meetings to present draft HRIA findings and discuss them with stakeholders) planned with both internal and external stakeholders. Internal restitutions with groups such as Amicale des Femmes, Camp Service, and Servair, temporary workers, and contractors, were scheduled for May–June 2025, while community restitutions were planned for May 2025 in Diogo, Darou Bèye, Foth, Keur Gamou, Diourmel, and Lompoul sur Mer. A summary document (EGC, May 2025) provides further details on the restitution content for employees and contractors. Meeting minutes from the session with Amicale des Femmes (EGC, May 2025)

			indicate that participants did not provide specific feedback. In contrast, minutes from the community restitutions (May 2025) document sessions held across the eight communities and five hamlets, aimed at presenting draft HRIA findings and gathering community feedback prior to finalizing the report, including attendance lists and brief summaries of inputs. Interviews with a sample of community members indicate that communities generally confirmed and validated the risks identified in the HRIA, particularly those related to frequent consultations without clear follow-up or feedback on commitments, significant relocation challenges (including housing quality and livelihood impacts), and health and safety concerns such as dust, accidents, noise, and water quality and availability. The evidence indicates that rights holders who participated in the assessment process had the opportunity to review draft key issues and findings that are relevant to them, and were consulted to provide feedback on those findings.
1.3.2.5.	The operating company shall demonstrate that steps have been taken to effectively integrate assessment findings at the mine site operational level.		The evidence, GCO HRIA matrix (August 2023), presents a table that details the mitigation measures and recommendations or suggested actions for all 17 human rights risks assessed. The evidence, GCO Human Rights Action Plan (September 2023), lists actions to be taken to mitigate and remedy the most salient human rights risks identified by the HRIA at the mine site operational level. The evidence does not include information to confirm that the actions listed in the Action Plan (September 2023) are in progress or have been implemented. In addition, it does not provide details to confirm that procedures and processes have been revised based on the assessment findings or that new systems have been developed to inform relevant staff of human rights findings, address human rights challenges, communicate differently prior to decisions/actions, train or guide staff in relation with human rights issues, policies, and related processes, oversee human rights

matters or monitor and evaluate the effectiveness of the efforts being implemented.

Corrective Action Period Finding :

Since the initial audit, the company has developed the Human Rights Impact Assessment Report (HRIA) (Good Corporation, May 2025), prepared by an external consultant, along with an associated HRIA EGC Action Plan (Good Corporation, May 2025) outlining recommended actions to mitigate risks and impacts identified in the 2025 assessment. The EGC HRIA 2023-2025 Action Plan, also finalized in May 2025, consolidates the company's internal corrective action planning for 20 risks, building on measures from the 2023 HRIA and incorporating additional recommended measures in the 2025 HRIA EGC Action Plan. The plan enables systematic follow-up, tracking status, deadlines, responsible leads and reasons for any delays. Supporting evidence includes documentation of awareness and training campaigns, attendance lists, communications, photos, and records of completed works demonstrating progress in areas such as community safety, engagement, the EthicLine, accommodation and working conditions of security guards, and overtime management.

Interviews with key personnel indicate that the 2023 and 2025 HRIA action plans were consolidated in May 2025 to create a unified plan addressing all identified risks and piloting new actions. Corrective action planning and implementation occur at both operational and departmental levels, with accountability assigned to the departments responsible for execution. For instance, HRIA findings related to contractors are integrated into contractor audit follow-ups under the purchasing department, while EGC leadership oversees actions related to safety culture. Progress on HRIA action implementation is reported by action leaders to the IRMA Manager, with overall oversight provided by the group-level Human Rights Officer.

The evidence indicates that since 2024, the company has been

			progressively integrating HRIA findings into operational processes and implementing actions to address a range of human rights risks identified in the 2023 and 2025 assessments. The effectiveness of the integration of HRIA findings at the operational level, including through procedures, processes and systems as well as oversee through monitoring and evaluation of the efforts, will be further reviewed during the next IRMA surveillance audit.
1.3.3.1.	Mining project stakeholders shall have access to and be informed about a rights-compatible grievance mechanism and other mechanisms through which they can raise concerns and seek recourse for grievances related to human rights.		The evidence includes the company's Grievance Mechanism Procedure (June 2023) and an infographic on the Professional Whistleblowing System (no date) employed at GCO, along with an audit of grievance mechanism management (Incas Consulting August 30, 2022). The Grievance Mechanism Procedure indicates that aggrieved parties may seek recourse such as state mechanisms to resolve the complaint (page 8). The company provided grievance reporting statistics for 2022 (31 grievances in total, SAFEE Reporting, 2023), indicating some awareness of the operational level grievance mechanisms. While the evidence provided by the company indicates that a grievance mechanism is in place, the evidence does not provide documentation indicating that the company has systematically and broadly communicated the mechanisms to stakeholders. Interviewed workers and contractors indicated they were not aware of the mechanism and did not know how to raise any type of grievance anonymously, and a sample of stakeholders living closest to the mine or in potentially affected areas were interviewed and indicated they were only informed about the existence of the company's grievance mechanism just before the onsite audit. Corrective Action Period Finding : Since the initial audit, the company has conducted different initiatives to disseminate the grievance mechanism through which

they can raise concerns and seek recourse for grievances related to human rights, including through comic book posters, videos and other visual materials, a communication campaign using local radio and written press, the installation of information panels, as well as complaint boxes in Diourmel, Thiakmat, Foth and Khonk-Yoye market and the opening of a local information office in Lompoul-sur-Mer, supported by activity reports, photos and videos (EGC, 2024-2025). As part of the new dialogue framework, local grievance commissions were also established through municipal by-laws in Thieppe (February 24, 2025), Kab Gaye (April 03, 2025) and Diokoul (May 30, 2025) in order to facilitate access to remedy. Records of community meetings held in Foth, Diourmel, Thiakhmat, Thiepp, Kab Gaye, Diokoul, Diogo, and Lompoul-sur-Mer (April-May 2025) further indicate efforts to mention the availability of the grievance mechanism across the project area. A new whistleblowing system called EthicLine (formerly Integrity), targeting employees and subcontractors, was also developed to receive ethics-related complaints. Evidence of training provided to EGC employees and subcontractors between April and May 2025 was reviewed.

Interviews with stakeholders, including workers and residents of affected areas, indicate awareness about the grievance mechanism. However, some stakeholders expressed reservations about the mechanism's effectiveness, noting that they had not received feedback from EGC following the submission of their complaints. Some stakeholders reported that they had not received feedback from EGC after submitting complaints, which led to concerns regarding the mechanism's responsiveness. A few community members also noted that the Diogo community office, located at the mine site, was not easily accessible. While some workers were informed about the EthicLine earlier in the year, several interviewees expressed uncertainty regarding its use, particularly in relation to confidentiality, and effectiveness.

The evidence indicates that the company has taken steps to expand community awareness and access to its grievance mechanism through broad communication and using various means aimed at

			reaching diverse stakeholder groups. The effectiveness of the implementation of EthicLine, Lompoul information office, complaint boxes, as well as the newly created local grievance commissions, will be reviewed at the IRMA surveillance audit.
1.3.3.2.	Responding to human rights risks related to the mining project: a. If the operating company determines that it is at risk of causing adverse human rights impacts through its mining-related activities, it shall prioritize preventing impacts from occurring, and if this is not possible, design strategies to mitigate the human rights risks. Mitigation plans shall be developed in consultation with potentially affected rights holder(s). b. If the operating company determines that it is at risk of contributing to adverse human rights impacts through its mining-related activities, it shall take action to prevent or mitigate its contribution, and use its leverage to influence other contributing parties to prevent or mitigate their contributions to the human rights risks. c. If the operating company determines that it is at risk of being linked to adverse human rights impacts through its business relationships, it shall use its leverage to influence responsible		The evidence, Impact Assessment of GCO's Activities on the Human Rights of its Stakeholders (July 2023), includes an assessment of the negative impact on human rights which determines if the company is "causing", "contributing" or "linked" to adverse human rights (p. 31). Among the 17 human rights risks identified in the report, GCO is found to be "causing" 13 negative impacts on human rights, "contributing to" 2 negative impacts, and "linked to" 2 negative impacts. The evidence, GCO HRIA matrix (August 2023) and GCO Human Rights Action Plan (September 2023), indicates that the company responds to human rights risks related to the mining project, as follows: a. Mitigation measures and recommendations are presented for all 17 risks, including the 13 risks it is "causing". More specific action items are provided for the most salient risks the company is causing, such as re-enforced maintenance and cleaning plans for living quarters; b. Mitigation measures are presented for the 2 human rights risks the company is "contributing to". For example, the company plans to mitigate its contribution such as supplying local communities with potable water as resettlement areas might not have the infrastructure to obtain clean and potable groundwater; and c. Mitigation measures are presented for the 2 human rights risks the company is at risk of being linked to through its business relationships. For example, the company uses its influence to prevent risks to human rights by conducting due diligence and checking for signs of child labor before hiring a contractor.

	parties to prevent or mitigate their risks to human rights from their activities.		The action plan was developed in September 2023, and the evidence, including interviews with a sample of stakeholders, among them village stakeholders and workers (employees and workers) does not confirm implementation of these actions is underway. In addition, the action plan does not indicate whether the mitigation plan was developed in consultation with potentially affected rights holders (a), and while it lists mitigation measures, the assessment fails to outline measures aimed at preventing all 13 identified risks caused by the company and the 2 risks it could potentially contribute to. (a and b). Corrective Action Period Finding : New evidence reviewed includes the HRIA Report (Good Corporation, May 2025), a new human rights report prepared by an external consultant, along with an associated HRIA EGC Action Plan (Good Corporation, May 2025) describing recommended actions to mitigate risks and impacts. The reports identify 36 findings (risks and impacts) the company is "causing" to its employees (10), service provider employees (5) and communities (21), 14 risks/impacts the company is "contributing to" service provider employees (8) and communities (6) and 1 risk "at risk of being linked to" communities. EGC also developed a consolidated HRIA 2023-2025 Action Plan (updated in 2025), presenting the company's internal plan to implement corrective actions for 20 risks since 2024, integrating 2025 HRIA findings and some actions recommended in the 2025 HRIA EGC Action Plan, together with actions already planned following the previous 2023 HRIA (Deloitte, July 2023). Evidence of actions implemented since 2024 addresses human rights issues related to community health and safety (rail safety and collisions), community dialogue, training on the ethical line (EthicLine), fair labor, and safety guards' accommodation and working conditions. Interviews with the human rights team indicate that following the completion of the 2025 HRIA, findings were discussed with relevant departments, a Root Cause Analysis was conducted, and corrective

			actions were developed collaboratively across functions, resulting in the EGC 2023–2025 Action Plan. Management interviews further indicate that, as a preventive measure, all HRIA findings were treated as actual “impacts” rather than potential “risks” to promote proactive and integrated management at the company level. Feedback from stakeholders during restitution sessions in May 2025 indicates that communities acknowledged and validated the risks identified in the HRIA. The evidence reviewed indicates that the company's approach to responding to human rights risks partially complies with sub-requirements (a–c). The evidence reviewed does not provide details to confirm: a. mitigation strategies were developed in consultation with potentially affected rights holders; and b. that the company is using its leverage to influence other contributing or linked parties to prevent or mitigate their contributions to all the identified human rights risks.
1.3.3.3.	Critical Responding to actual human rights impacts related to the mining project: a. If the operating company determines that it has caused an actual human rights impact, the company shall: i. Cease or change the activity responsible for the impact; and ii. In a timely manner, develop mitigation strategies and remediation in collaboration with affected rights holders. If mutually acceptable remedies cannot be found through	◔	The evidence, an assessment of human rights associated with the mining project performed by an external consultant (Deloitte, July 2023), HRIA matrix (GCO, August 2023), Human Rights Action Plan (GCO, September 2023), and interviews with a sample of key staff and stakeholders including village stakeholders and workers (employees and workers), identifies 17 potential human rights risks and provides recommendations for mitigation at the site-level. The company was found to be "causing" thirteen (13), "contributing to" two (2), and "linked to" two (2) negative human rights impacts. The Human Rights Action Plan recommends corrective actions for five (5) priority risks. Interviews with a sample of key company staff indicate actions to mitigate key human rights impacts are being implemented due to the Human Rights Action Plan (September 2023), with oversight by an internal Human Rights Committee, the evidence does not

dialogue, the operating company shall attempt to reach agreement through an independent, third-party mediator or another means mutually acceptable to affected rights holders; b. If the operating company determines that it has contributed to an actual human rights impact, the company shall cease or change any activities that are contributing to the impact, mitigate and remediate impacts to the extent of its contribution, use its leverage to influence other contributing parties to cease or change their activities, and mitigate and remediate the remaining impact; c. If the operating company determines that it is linked to an actual human rights impact through a business relationship the company shall use its leverage to prevent or mitigate the impact from continuing or recurring; and d. The operating company shall cooperate with other legitimate processes such as judicial or State-based investigations or proceedings related to human rights impacts that the operating company caused, contributed to, or was directly linked to through its business relationships.		provide details to confirm that all necessary steps were taken to cease, stop or change the activities either (a) causing, (b) contributing or (c) linked to the impacts, and that all necessary mitigation/remediation measures were implemented or planned to be implemented, including the five (5) most salient risks described in the GCO Human Rights Action Plan (September 2023) in collaboration with affected rights holders in a timely and culturally appropriate manner. No evidence was provided to assess the applicability of (d) through judicial or State-based processes. Corrective Action Period Finding : Since the initial audit, the company has developed a Human Rights Impact Assessment (HRIA) Report (Good Corporation, May 2025), prepared by an external consultant, and the consolidated HRIA EGC Action Plan (Good Corporation, updated in May 2025). The 2025 Action Plan recommends measures to mitigate the 17 identified impacts: three (3) related to employees, seven (7) to suppliers, and seven (7) to communities. The plan classifies findings under the categories of causing, contributing, or linked, with some impacts containing findings that fall under more than one (1) category. Supporting evidence reviewed includes documentation of initial actions implemented since 2024 to address human rights impacts affecting employees and communities, as well as a roadmap of corrective actions to be implemented with strategic suppliers (EGC, August 2025). The evidence presented is summarized by the sub-requirements: a. the company is "causing" 13 human rights impacts through 36 findings, as follows: 10 related to employees, 5 to service provider workers, and 21 to communities; a.i. the company has begun developing and implementing mitigation and remediation measures to cease these impacts, as described in the consolidated HRIA 2023–2025 Action Plan (EGC, updated in 2025). The plan presents the company's approach to cease or modify activities contributing to impacts and integrates findings from both the 2023 HRIA (Deloitte, July 2023) and the 2025

HRIA (Good Corporation, May 2025);
a.ii. implementation of initial mitigation measures has started, with strategies developed in collaboration with affected rights holders, focusing on short-term actions such as community health and safety (rail safety and collision prevention), community dialogue, ethical conduct and human rights training, fair labor and working conditions, and improvements to security guards' accommodation and working environment;
b. the company is "contributing to" nine (9) impacts through 14 findings, including eight (8) affecting service provider workers and six (6) affecting communities, and is developing strategies to mitigate and remediate these impacts;
c. the company is "linked" to one (1) community impact through one (1) finding and has begun using its leverage to prevent the continuation or recurrence of this impact; and
d. the company has no current involvement in legitimate judicial or State-based investigations or proceedings related to human rights impacts.

Interviews with the company's human rights staff indicate that following the completion of the 2025 HRIA, findings were reviewed with relevant departments, a root cause analysis was conducted, and corrective actions are being developed collaboratively across functional departments, resulting in the EGC 2023–2025 Action Plan. Management interviews further indicate that, as a preventive measure, all HRIA findings were treated as actual "impacts" rather than potential "risks" to promote proactive and integrated management improvements. Human rights staff explained that, considering the recent completion of the HRIA (2025), current efforts are focused on short-term mitigation actions to address the most significant impacts, while longer-term measures and engagement with affected rights holders to mitigate all the identified human rights impacts are still under development. Interviews with a sample of affected stakeholders indicate that they participated in discussions related to the identification of human rights risks and the development of strategies to mitigate identified impacts.

			The evidence, supported by interviews, indicates that the company has begun implementing short-term mitigation and remediation actions and has initiated engagement with relevant stakeholders to respond to the human rights impacts associated with the mining project, in alignment with sub-requirements (a–d). The effectiveness of these recently initiated mitigation and remediation measures, including the extent to which the company's engagement with affected rights holders supports the collaborative development of longer-term actions and ensures the prevention, cessation, or remediation of identified impacts will be further reviewed during the next IRMA Surveillance Audit.
1.3.4.1.	The operating company shall monitor whether salient adverse human rights risks and impacts are being effectively addressed. Monitoring shall include qualitative and quantitative indicators, and draw on feedback from internal and external sources, including affected rights holders.		The evidence, Report on the Results of the Assessment of Sites' Compliance with the HR Policy - Site (February 2022), indicates that the company, at a corporate level, the compliance of the site with its Human Rights Policy (2022) which aims to prevent salient adverse human rights risks and impacts. The report includes the average compliance rate for a human rights questionnaire applied to local communities and workers. The evidence, Impact Assessment of GCO's Activities on the Human Rights of its Stakeholders (July 2023), categorizes risks based on a criticality and a prioritization matrix, with the five (5) most salient risks in the priority action zone and the five (5) most salient human rights risks in the audit zone (p. 28). The report mentions some quantitative indicators that could be monitored for the five most salient risks (priority action zone). It also indicates that the impact management plan and future monitoring of mitigation measures will be steered by the Group's Societal Impact and Human Rights Department, in collaboration with the site. The evidence does not provide details to confirm that the monitoring includes qualitative and quantitative indicators for salient human rights risks, in addition, it does not specify if the company has established a process to include feedback from

internal and external sources, including affected rights holders.

Corrective Action Period Finding :

New evidence reviewed includes the Monitoring Rationale of Human Rights Impact Assessment (HRIA) Implementation (EGC, 2025), which summarizes the internal review and validation process for the 2025 HRIA and outlines high-level plans for monitoring the implementation of related actions, including defined roles and responsibilities. The monitoring rationale indicates that an indicator to track the advancement of the Human Rights Action Plan is under development and will be integrated into the Monthly Business Review. Additional evidence includes an example of the Monthly Business Area Review (EGC, May 2025), which presents a human rights risk management indicator measuring implementation progress of the community health and safety plan, expressed as a percentage. Further evidence reviewed includes the EGC Human Rights Roadmap (EGC, April 2025), which summarizes the deployment of key human rights processes, including risk mapping, HRIA, internal reviews, grievance mechanisms, and audits. The document notes that human rights indicators exist at the group level within the framework of the business data management procedure, although no additional information is provided regarding the nature or methodology of these indicators.

Interviews with human rights staff confirm that the indicator for tracking the advancement of the Human Rights Action Plan is under development and will be incorporated into the Monthly Business Review once finalized.

The evidence reviewed indicates that the company has established a human rights monitoring approach that is currently being further developed.

The evidence does not indicate that the company is yet using qualitative and quantitative indicators to monitor whether salient adverse human rights risks and impacts identified in the most

			recent human rights risk and impact assessment (May 2025) are being effectively addressed.
1.3.4.2.	External monitoring of an operating company's human rights due diligence shall occur if the company's due diligence efforts repeatedly fail to prevent, mitigate or remediate actual human rights impacts; or if its due diligence activities failed to prevent the company from unknowingly or unintentionally causing, contributing to or being linked to any serious human rights abuse. Additionally: a. The company shall fund the external monitoring; and b. The form of such monitoring, and selection of external monitors, shall be determined in collaboration with affected rights holders.	—	Not relevant. There is no evidence indicating that the company's due diligence efforts repeatedly failed to prevent, mitigate, or remediate actual human rights impacts, or that the company has unknowingly or unintentionally caused, contributed to, or was linked to any serious human rights abuses. Therefore, no external monitoring of human rights due diligence has been initiated.
1.3.5.1.	The operating company or its corporate owner shall periodically report publicly on the effectiveness of its human rights due diligence activities. At minimum, reporting shall include the methods used to determine the salient human rights issues, a list of salient risks and impacts that were identified, and actions taken by the operating company to prevent, mitigate and/or remediate the human rights risks and impacts.	◐	The evidence, Eramet: 2022 Universal Registration Document (April 2023), indicates that the company publishes its vigilance plan annually on its website at a corporate level. The vigilance plan provides an overview of Eramet human rights risk mapping ongoing since 2017 at a corporate level, conducted for the first time for GCO site in 2023, and a regular risk assessment process implemented since then. The vigilance plan includes the methods on how the company determined the salient human rights issues, a list of salient risks and impacts that were identified, and actions (ex: measures, commitments, procedures) taken by the company to prevent, mitigate, and manage the human rights risks and impacts (pages 452 to 472).

			The evidence does not provide details to confirm that public reporting is available at the site level, specifically for the GCO mining project.
1.3.5.2.	If relevant, the operating company shall publish a report on external monitoring findings and recommendations to improve the operating company's human rights due diligence, and the operating company shall report to relevant stakeholders and rights holders on its plans to improve its due diligence activities as a result of external monitoring recommendations.	–	Not relevant. No external monitoring of human rights due diligence has been required. The evidence, Impact Assessment of GCO's Activities on the Human Rights of its Stakeholders (July 2023), is a stand-alone assessment of potential and actual human rights impacts from projects activities and business relationships conducted for the first time in 2023. No due diligence report has been published yet.
1.3.5.3.	Public reporting referred to in 1.3.5.1 and 1.3.5.2 may exclude information that is politically sensitive, confidential business information, or that may compromise safety or place any individual at risk of further victimization.	–	Not relevant. There is no evidence that the company has excluded politically sensitive, confidential, or safety-sensitive information from its public reporting on human rights due diligence.

Chapter 1.4—Complaints and Grievance Mechanism and Access to Remedy			Basis for rating
1.4.1.1.	Critical The operating company shall ensure that stakeholders, including affected community members and rights holders (hereafter referred to collectively as "stakeholders") have access to an operational-level mechanism that allows them to raise and seek resolution or remedy for the	◔	The evidence, a Grievance Mechanism Procedure (GCO, July 2023), indicates that the company has developed a procedure providing a framework for stakeholders to raise and seek resolution remedy to grievances that may occur in relation to the company and its mining-related activities. The document provides brief guidance (in point form) around accessibility, communication, and responsibilities, as well as a figure presenting the process to receive, manage, and resolve grievances, including the company's intent to

range of complaints and grievances that may occur in relation to the company and its mining-related activities.		open an Information and Claims Management office in each active mine zone for local reception and processing of claims beginning QTR 3 2023. The procedure also mentions that grievances can be received through anonymous mailboxes, inquiries to company representatives (via phone), or raising issues in person during regularly scheduled regional meetings with the company. The grievance mechanism is also presented in the form of a graphic showing the different steps of the process, making the information accessible to stakeholders visually in a culturally appropriate manner. The company provided two (2) completed grievance forms from stakeholders as examples (Sample Claims Form, April 13, 2023, and June 25, 2023) and grievance reporting statistics for 2022 (31 grievances in total, SAFEE Stakeholder Reporting, July 2023), indicating some accessibility at the operational level. Grievances are categorized by topics, the most common being environmental, social, and resettlement impacts. While the Grievance Mechanism Procedure (July 2023) mentions that the mechanism is accessible through the Louga and Thiès regions, the company logs complaints, and intends to establish regional offices to process claims (though not yet implemented), the evidence does not provide information to confirm the new procedure (July 2023) was systematically and broadly communicated and explained to stakeholders, including a diversity of women and men of different ages, among them marginalized and vulnerable groups, in all areas of the mining project. The evidence does not include grievance remedy in timely and acceptable manner to stakeholders. A sample of stakeholders from communities, including those resettled or in potentially affected areas, were interviewed, and stakeholder awareness about the grievance mechanism was mixed. Some individuals reported knowledge of how to reach the company, including a general understanding of how to file a grievance if needed. A sample of stakeholders from three (3) communities indicated they were informed about the company's grievance mechanism only a few days before the on-site audit, while another

sample of stakeholders reported not being aware of the company's grievance process or how to reach the company. No information was provided that measured Grievance Mechanism Procedure implementation effectiveness at the operating level.

Corrective Action Period Finding :

Since the initial audit, the company has conducted different initiatives to disseminate the grievance mechanism across affected communities, including through comic book posters, videos and other visual materials, a communication campaign using local radio and written press, the installation of information panels, as well as complaint boxes in Diourmel, Thiakmat, Foth and Khonk-Yoye market and the opening of a local information office in Lompoul-sur-Mer, supported by activity reports, photos and videos (EGC, 2024-2025). As part of the new dialogue framework, local grievance commissions were also established through municipal by-laws in Thieppe (February 24, 2025), Kab Gaye (April 03, 2025) and Diokoul (May 30, 2025) in order to facilitate access to remedy. Records of community meetings held in Foth, Diourmel, Thiakhmat, Thiepp, Kab Gaye, Diokoul, Diogo, and Lompoul-sur-Mer (April-May 2025) further indicate efforts to mention the availability of the grievance mechanism across the project area. The grievance log records 238 complaints across communities (predominantly in villages affected by resettlement and land acquisition) between April 2022 and July 2025. Most grievance statuses were categorized as "closed," except 20 pending grievances (GCO, July 17, 2025). A new whistleblowing system called EthicLine (formerly Integrity), targeting employees and subcontractors, was also developed to receive ethics-related complaints. Evidence of training provided to EGC employees and subcontractors between April and May 2025 was reviewed.

Interviews with stakeholders, including workers and residents of affected areas, indicate general awareness of the grievance mechanism. Some stakeholders reported that they had not received feedback from EGC after submitting complaints, which led to concerns regarding the mechanism’s responsiveness. A few

			community members also noted that the Diogo community office, located at the mine site, was not easily accessible. While some workers were informed about the EthicLine earlier in the year, several interviewees expressed uncertainty regarding its use, particularly in relation to confidentiality, and effectiveness. The evidence indicates that the company has taken steps to expand community awareness and access to its grievance mechanism through broad communication and using various means aimed at reaching diverse stakeholder groups. The effectiveness of the implementation of EthicLine, Lompoul information office, complaint boxes, as well as the newly created local grievance commissions, will be reviewed at the IRMA surveillance audit.
1.4.2.1.	The operating company shall consult with stakeholders on the design of culturally appropriate complaints and grievance procedures that address, at minimum: a. The effectiveness criteria outlined in Principle 31 of the United Nations Guiding Principles on Business and Human Rights, which include the need for the mechanism to be: (a) Legitimate, (b) Accessible, (c) Predictable, (d) Equitable, (e) Transparent, (f) Rights-compatible, (g) A source of continuous learning, and (h) Based on engagement and dialogue; b. How complaints and grievances will be filed, acknowledged, investigated, and resolved, including general timeframes for each phase;	◐	The evidence, a sample of two (2) completed grievance forms (Sample Claims Form, April 13, 2023, and June 25, 2023), the SAFEE Register of Complaints, the Grievance Mechanism Procedure (July 2023), and Audit of Complaint Management Mechanisms (August 2022) addresses: (a) some of the effectiveness criteria (a) - (h) outlined in Principle 31 of the United Nations Guiding Principles on Business and Human Rights including the need for the mechanism to be accessible (b), predictable (c), transparent (e), and rights-compatible (f). The completed grievance forms and the SAFEE Register of Complaints, as well as interviews with a sample of key staff and stakeholders indicate the mechanism is accessible. The grievance mechanism procedure presents timelines (p. 6), that are transparent in that they include reporting back on grievances and resolutions during community meetings (p. 9) and rights compatible as the procedure does not exclude human rights from being reportable (pp. 3); (b) how the company files, acknowledges, investigates, and resolves complaints and grievances, including general timeframes for each phase (p. 6); (c) how confidentiality of a complainants' identity will be respected if

	c. How confidentiality of a complainant's identity will be respected, if requested; d. The ability to file anonymous complaints, if deemed necessary by stakeholders; e. The provision of assistance for those who may face barriers to using the operational-level grievance mechanism, including women, children, and marginalized or vulnerable groups; f. Options for recourse if an initial process does not result in satisfactory resolution or if the mechanism is inadequate or inappropriate for handling serious human rights grievances; and g. How complaints and grievances and their resolutions will be tracked and recorded.		requested (p. 5); (d) the ability to file anonymous complaints, if deemed necessary by stakeholders through mailboxes (p. 4); (e) the provision of assistance for some of those who may face barriers to using the operational-level grievance mechanism because of language barriers (services offered in Wolof and Pulaar) (p. 4). The evidence does not include information to confirm that the procedure fully achieves all effectiveness criteria outlined in UNGP Principle 31 (i.e., criteria a, d, e, f, g, h) or was designed in consultation with a wide range of stakeholders.
1.4.2.2.	The operating company shall ensure that all complaints and grievance procedures are documented and made publicly available.	●	The evidence, including interviews with a sample of key staff and stakeholders indicates that the company has a documented complaints and grievance procedure (July 2023). The original document is written in French and states that the company plans to open an Information and Claims Management office in each active mine zone for local reception and processing of claims beginning QTR 3 2023 and commits to making information available to stakeholders in more accessible formats, such as infographics and cartoon brochures (visual and verbal means). The brochure was observed distributed to some communities and working as intended at the time of the onsite audit, providing evidence that the company has begun distribution to stakeholders in an accessible format.

			The evidence does not provide details to confirm that proposed regional Information and Claim Management Offices have been established, or that grievance mechanism procedures have been widely distributed throughout the project area or publicly available. The evidence does not confirm procedures communicated through local committees are received by stakeholders in all areas. Corrective Action Period Finding : New evidence reviewed include visual materials such as a cartoon brochure, a comic strip video, a narrated video, a kakemono, information panels and a poster outlining the company's grievance procedure including steps for filing a complaint and escalation pathways, supported by activity reports, photos and videos (EGC, 2024-2025). Grievance materials and verbal explanations of the grievance mechanism were provided through public meetings held in April 2025 in Diogo, Thiakhmat, and the five hamlets. A presentation delivered during community meetings recounted the grievance process and included a review of 2024 complaint handling outcomes (Presentation Grievance Management Procedure and 2024 Review, March 18, 2025). Permanent information offices including the mine-site Diogo community office and the new Lompoul-sur-Mer information office also receive and manage complaints, as described in activity reports (GCO, March-April 2025). The evidence indicates that the grievance procedure is documented and made publicly available through multiple accessible formats, including printed materials, digital media, public infrastructure, and outreach campaigns.
1.4.3.1.	No remedy provided by an operational-level grievance mechanism shall require aggrieved parties to waive their right to seek recourse from the company for the same complaint through other available	●	The evidence, a Grievance Mechanism Procedure (June 2022), presents the company's grievance process and indicates that the company does not require complainants to sign a waiver and that they may also seek recourse through state mechanisms for the same complaint (page 8).

	mechanisms, including administrative, non-judicial or judicial remedies.		Interviews with a sample of stakeholders, among them those that are or will be economically or physically displaced by the mining project, indicate feeling they must waive their rights in the case of land compensation in order to obtain remedy or payment. National legislation guides land compensation according to an occupant's status. Corrective Action Period Finding : New evidence reviewed includes documentation of actual grievance cases, such as the Refusal of Land Compensation – [REDACTED] (May 7, 2024), Case of Refusal – [REDACTED] (March 1, 2024), and Submission of [REDACTED] for Expert Appraisal (2024), which confirms that some individuals declined proposed settlements and pursued legal avenues. A subpoena against EGC (Subpoena to ECOLODGE for GCO, August 6, 2024) further indicates complainants' use of judicial processes without apparent restriction from the company. Evidence of public community dialogue meetings in Diogo, Thiakhmat and the 5 hamlets, as well as the Thieppe consultation framework meeting, mentions the company's explanation of recourse options, including formal complaints, legal avenues, and follow-up via the Departmental Commissions for the Inventory and Valuation of Assets (EGC, February-April 2025). These forums were used to clarify procedures and reaffirm stakeholder rights, with multiple stakeholders advised to submit unresolved concerns for further review. Interviews with company staff indicate that stakeholders have the option to submit a follow-up complaint if they are not satisfied with the outcome of the initial process. The evidence, including interviews, indicates that aggrieved parties can also present a subsequent complaint in case they disagree with the initial results.

1.4.4.1.	Complaints and grievances and their outcomes and remedies shall be documented.	◐	The evidence includes two (2) completed grievance forms (Sample Claims Form, April 13, 2023, and June 25, 2023) that indicate that the company documents at least some complaints and grievances and the associated remedy. The completed grievance forms are from two locals living in or close to Darou Khoudoss, one of the communities most affected by the operation, and each includes a remedy written by a GCO representative. The SAFEE Stakeholder Reporting (July 2023) summarizes the company's grievance statistics and states that the company resolved 12 out of 31 complaints in 2022. The SAFEE Register of Complaints (August 2023) provides a log of 32 grievances with the date, the location (for some grievances), the name of complainants, the description of the grievance, the severity (minor, moderate, high, major), its resolution status (either draft, closed/done) and themes. Grievance themes presented in the log include environmental impacts (water, air, forest, biodiversity), societal impacts (compensation/land acquisition or physical relocation/resettlement), and safety. The evidence, including interviews with a sample of key staff in various departments and stakeholders, is not sufficient to confirm all complaints received through different channels, such as the complaints raised during meetings between the company and its stakeholders, filed via telephone, or submitted by paper forms, and to different department heads to confirm that remedies are systematically recorded, as remedies do not appear in the sample of evidence provided (i.e., two claimant forms, the SAFEE Register of Complaints or the SAFEE platform). Corrective Action Period Finding : New evidence reviewed includes a grievance log with close-out details (July 2025), presenting 238 grievance entries between April 2022 and July 2025 and providing details on grievance status, with most grievances being categorized as "closed", with closing details provided. Evidence also includes three individual cases showing refusal of land compensation (EGC, 2024), each case including formal written correspondence, details of grievance content,

			proposed remedies, and, in some cases, legal action. The Subpoena to ECOLODGE for GCO (August 6, 2024) further documents escalation of an unresolved grievance into the judicial system. Meeting reports in Thieppe, Diogo, Thiakmat, and the 5 hamlets (EGC, February-April 2025) indicate that community complaints are noted during the discussions, and company representatives often commit to addressing these issues in follow-up meetings. Interviews with community members indicate that complaints raised during community meetings conducted by the company are not systematically tracked and do not lead to follow-up interaction or dialogue after issues are raised. Some stakeholders also mention that grievances submitted directly to commissions are not systematically addressed, and the company does not follow-up on their investigations. The evidence indicates that the company has established a formal grievance system that documents complaints received through its official grievance channels, including their outcomes, refusals, and escalations. The evidence, supported by interviews with stakeholders, does not indicate that all complaints received through different channels, such as community meetings, and the associated remedies, are systematically recorded in the grievance system.
1.4.4.2.	The operating company shall monitor and evaluate the performance of the operational-level complaints and grievance mechanism over time to determine: a. If changes need to be made to improve its effectiveness as per 1.4.2.1.a; b. If changes in company activities can be implemented to prevent or mitigate	◐	The evidence includes a Grievance Mechanism Procedure (July 2023), SAFEE Stakeholder Reporting Presentation (PPT summary of aggregated results July 2023), and Audit of Complaint Management Mechanisms (August 2022). The evidence indicates that the company monitors the number of complaints received, number of complaints by topics, number of complaints by severity, response time, and complaints resolved (SAFEE Stakeholder Reporting July 2023). The rationale provided by the company indicates it conducts satisfaction surveys on complaints among the communities. Surveys on the grievance mechanism were not included as evidence.

similar grievances in the future; and c. If outcomes and remedies provided through the mechanism accord with internationally recognized human rights.		While the procedure (July 2023) notes monitoring of the mechanism and provides certain indicators, it lacks clarity on how the effectiveness of the mechanism itself is assessed. This includes: (a) Evaluation for necessary improvements in effectiveness as per 1.4.2.1.a. (b) Consideration of changes in company activities to prevent or mitigate similar grievances. (c) Verification of outcomes and remedies aligning with internationally recognized human rights. Corrective Action Period Finding : Since the initial audit, the company has expanded communication about the grievance mechanism and conducted quick feedback surveys during recent community meetings to gather input on its accessibility and effectiveness (EGC, June 2025). Following the Audit of the Complaints Management Mechanism and related recommendations (INCAS, August 2023), the company introduced targeted improvements to enhance the mechanism, including: b. considering changes in company activities to prevent or mitigate similar grievances, such as complaints related to dust and rising groundwater levels, which led to the preparation of an Air Quality and Noise Management Plan (Earth Systems, June 2025) and additional compensation measures (PV Impenses PV 2501 VF, March 2025). Stakeholder feedback provided during community meetings indicates that the grievance mechanism has been communicated and is being used. However, some stakeholders expressed concerns about the mechanism's effectiveness in resolving recurring issues, such as water access and quality, replacement land, and completion of resettlement. The evidence indicates that the company has begun using grievance data to inform changes in operational practices, as in (b).

			The evidence does not provide sufficient information to confirm that: a. a review has been conducted to assess the grievance mechanism against all effectiveness criteria listed in 1.4.2.1; and c. outcomes and remedies provided through the mechanism have been verified to align with internationally recognized human rights. Improvement of the effectiveness of the grievance mechanism following stakeholder feedback (a) and review of the mechanism to ensure remedies in alignment with recognized human rights (c) will be reviewed at the IRMA surveillance audit.
1.4.4.3.	Stakeholders shall be provided with clearly communicated opportunities to submit feedback on the performance of the complaints and grievance mechanism.		The evidence, Grievance Mechanism Procedure (July 2023) as well as interviews with a sample of key staff and stakeholders, indicates that the company will communicate the grievance procedure to affected communities in the project area through meetings, a Claim Management Office and communication materials. Also, the grievance procedure mentions that company personnel will share with complainants the proposed solution to a complaint before a final internal decision is made, and inform complainants of how, in practice, the result or process can be challenged (page 4). Although it is understood that the grievance procedure is shared and that communication takes place during resolution of a specific grievance, there is no evidence indicating that the company has clearly communicated to stakeholders that they can submit feedback on the performance of its complaints and grievance mechanism procedure or a system by which the company receives input on its grievance program effectiveness, including procedures. Corrective Action Period Finding : Since the initial audit, the company has conducted feedback surveys at the end of recent community meetings in Diogo and Darou Khoudoss, including questions on the understanding of the grievance mechanism and suggestions to improve the process (EGC, June 2025), indicating the company provides a structured and intentional opportunity to comment on the mechanism's

			performance. Meeting Minutes from a Community Dialogue Meeting in Lompoul-sur-Mer (May 6, 2025) further exemplifies that community forums included segments where the grievance mechanism was explained. The session referenced feedback (concerns, expectations) expressed by 10 speakers and reiterated the company's willingness to hold follow-up meetings. The evidence indicates the company has provided stakeholders with communicated opportunities to submit feedback on the grievance mechanism on some recent occasions. While structured surveys include mechanisms for soliciting input on the grievance process, public dialogue meetings provide a general platform to submit feedback. The effectiveness of the process for stakeholders to submit feedback on the performance of the grievance mechanism will be reviewed at the IRMA surveillance audit.
1.4.5.1.	The operating company shall take reasonable steps to inform all stakeholders of the existence of the operational-level complaints and grievance mechanism, its scope, and its procedures.	●	The evidence, a Grievance Mechanism Procedure (July 2023), two (2) completed grievance forms (Sample Claims Form, April 13, 2023, and June 25, 2023), the SAFEE Stakeholder Report (PPT summary of aggregated results July 2023), SAFEE Register of Complaints (August 2023), Stakeholder Complaint Management Procedure (ND), as well as interviews with a sample of key staff and stakeholders, indicates that the company has taken some steps to inform stakeholders of its grievance mechanism. The completed grievance forms are from two locals living in or close to Darou Khoudoss, one of the communities most affected by the operation. The SAFEE Stakeholder Reporting (July 2023) summarizes the company's grievance statistics (aggregated) and states that the company received 32 complaints in 2022. The SAFEE Register of Complaints (August 2023) provides details on 32 grievances received between April 2022 and August 2023, all from hamlets/villages of the municipality of Darou Khoudoss. This indicates that some stakeholders are informed about the company's operational-level grievance mechanism. The company's Grievance Mechanism Procedure (June 2022) states that the company plans to open an Information and Claims Management

office in each active mine zone for local reception and processing of claims beginning QTR 3 2023. These will offer information on GCO grievance procedures in more accessible formats, including the distribution of infographics and cartoon brochures, as some stakeholders have low literacy.

The evidence does not include meeting minutes or outreach to local communities (advertisements, public notices), indicating that the company has used a variety of strategies to actively inform all stakeholders about the operational-level grievance mechanism (i.e., material distributed in the community via radio or presentation to key community leaders, etc.) in culturally appropriate, accessible and understandable format, or the establishment of Information and Claims Management Offices, according to interviews with a sample of affected stakeholders.

Corrective Action Period Finding :

Since the initial audit, the company has developed new communication materials to inform about the grievance mechanism, including a brochure, a video, information panels, posters, radio spots, and press articles, indicating that the company has made efforts to use a variety of outreach strategies and formats. Outreach meetings further reinforce these communication efforts, as exemplified in public dialogue meetings in Diogo, Thiakhmat, 5 hamlets and Lompoul Sur Mer (EGC, April-May 2025), which included formal presentations of the grievance mechanism, with time allocated for questions and feedback. The company also operates dedicated information offices (e.g., mine-site Diogo community office and Lompoul-sur-mer information office) and has installed signage and anonymous complaint boxes across resettlement sites and affected villages.

The evidence indicates the company has taken reasonable steps to inform all stakeholders of the grievance mechanism, including its existence, scope, and procedures.

1.4.5.2.	The operating company shall neither state nor imply that participation in an operational level grievance mechanism precludes the stakeholder from seeking redress through administrative, judicial or other non-judicial remedies.		The evidence, Grievance Mechanism Procedure (July 2023) states that "filling a complaint under this mechanism does not preclude stakeholders from having recourse to a state mechanism for resolving a complaint". Interviews with a sample of stakeholders indicate that they are knowledgeable and willing to pursue mechanisms that are not operated by the company to seek recourse but that they lack the agency and resources to do so. While the evidence indicates the company's grievance mechanism does not state or imply participation precludes stakeholders from seeking redress through administrative, judicial, or other non-judicial remedies, the evidence does not include information to confirm that stakeholders are made aware of the right to use alternative mechanisms for resolving grievances (refer to 1.4.3.1). Corrective Action Period Finding : New evidence reviewed includes documentation of cases where stakeholders pursued formal legal or administrative recourse after rejecting proposed resolutions, including one in August 6, 2024, the Submission for Expert Appraisal (2024), and the Refusal of Land Compensation (March 1, 2024) and another in May 7, 2024. There is no evidence that the company attempted to block, discourage, or invalidate these external pathways. Additional evidence includes dialogue meeting reports, such as the Lompoul Sur Mer Community Dialogue Meeting (May 2025), and record verbal affirmations by company representatives that stakeholders retain the right to pursue complaints through legal authorities if dissatisfied with internal grievance responses. Formal grievance procedures also clearly state that use of the company mechanism does not limit stakeholders' rights to seek alternative forms of redress. Interviews with key staff do not indicate that the company has discouraged stakeholders from seeking redress through administrative, judicial, or other non-judicial remedies. Interviews with a sample of stakeholders did not provide sufficient evidence to confirm stakeholders' understanding of their right to pursue alternative grievance or remedy mechanisms.

			The evidence, supported by interviews with company staff, indicates that the company does not discourage stakeholders from seeking redress through administrative, judicial, or other non-judicial remedies. Stakeholder understanding of the right to use alternative grievance mechanisms will be reviewed at the IRMA surveillance audit.
1.4.5.3.	The operating company shall inform relevant personnel who interact with stakeholders of the proper procedures for handling stakeholder complaints and grievances, and ensure that personnel directly involved in the operational-level mechanism receive instruction on the respectful handling of all complaints and grievances, including those that may appear frivolous.	●	The evidence, SAFEE Register of Complaints (August 2023), and two (2) completed grievance forms from two locals living in or close to Darou Khoudoss, completed with notes on the grievance investigation and the company's remedies written by company personnel (Sample Claims Form, April 13, 2023, and June 25, 2023) indicate that relevant personnel have functional knowledge of the process to document, track and handle complaints through SAFEE. The Audit of GCO Grievance Mechanism (August 2022) provides evidence that staff have received in-house training on the procedure for registering, categorizing, and tracking complaints through SAFEE (p. 6). Interviews with a sample of workers, among them contractors and key staff from various departments, as well as the Audit of GCO Grievance Mechanism report (August 2022) indicate opportunities for capacity-building on grievance mechanism standards and compliance expectations exist (p. 6). The evidence does not include staff training (i.e., slides or attendance records) on the respectful handling of complaints or grievances, or documentation on how the effectiveness of the grievance mechanism is assessed and updated based upon staff input over time. Corrective Action Period Finding : Since the initial audit, the company has conducted grievance management training for field agents (EGC, March 2025). Supporting documents outline the roles and processes associated with

			grievance handling, instructing agents to record all complaints without judgment, including those perceived as frivolous. Communication materials were also developed for company personnel, including a presentation on the grievance procedure and a newsletter on the dialogue and complaints management mechanism (EGC, March 2025), which details roles and responsibilities, formal and informal complaint-handling mechanisms, and expectations for respectful treatment. March 2025 attendance sheets confirm that personnel across operational units participated in the training, including employees from various sectors and subcontractors, indicating that outreach extended beyond community relations staff to broader operational roles. The training content is consistent with formal procedures, and participation is substantiated through dated attendance records. The evidence, supported by interviews with company staff, indicates that relevant personnel are informed of procedures for handling complaints, including those raised through informal channels, and are trained to treat all grievances, regardless of perceived seriousness with respect and impartiality.
1.4.6.1.	Periodically, the operating company shall report to stakeholders on grievances received and responses provided. This shall be done in a manner that protects the confidentiality and safety of those filing grievances.		The evidence, the company's Grievance Mechanism Procedure (August 2023), two (2) completed grievance forms (Sample Claims Form, April 13, 2023, and June 25, 2023), and the SAFEE Stakeholder Reporting (July 2023), and SAFEE Stakeholder Reporting (July 2023) as well as interviews with a sample of stakeholders and key staff indicate that the company has an internal system in place to track grievances and their resolutions (including number of grievances, their status, and the type and nature of grievances) as well as a reporting frame. The company's Grievance Mechanism Procedure (August 2023) indicates that the company plans on periodically reporting to stakeholders on the effectiveness of the mechanism including "deadlines, absence of recurring complaints" and data on grievances received and solved, type and nature of complaints, and average time to deal with complaints, within the framework of the dialogue spaces set up with the communities (page 9). Such reporting information is provided in the SAFEE Stakeholder

Reporting (July 2023) in a format that protects the confidentiality and safety of the complainants, with no specification on their name or home community (p. 4).

The evidence does not specify the purpose (or targeted audience) of the SAFEE Stakeholder Reporting (July 2023) and to which extent it is shared with stakeholders (to who, when, where) or workers. There are no further details on the "dialogue spaces" for reporting to stakeholders on grievances received and responses provided (which community meetings, according to which time frame or frequency) such as meeting minutes or correspondence with stakeholders.

Corrective Action Period Finding :

Since the initial audit, the company has implemented new community dialogue processes, including Public Dialogue Meetings in Lompoul Sur Mer, Diogo, Thiakhmat, and five hamlets (EGC, April–May 2025), which allow for the sharing of grievance information with stakeholders. Minutes from the Lompoul meeting indicate that the company responded to a collective complaint regarding the local water table and provided instructions to the complainants on how to pursue further administrative or judicial recourse if dissatisfied.

Interviews with company management indicate the establishment of local dialogue frameworks in Thieppe and Gab Gaye, including the creation of a Community Complaint Management and Follow-up Commission in each commune, which is expected to further support grievance-related communication.

The evidence indicates that the company is in the early stages of developing a formalized process to periodically report grievances and responses to stakeholders through structured community dialogue mechanisms.

The effectiveness of the process for the company to periodically report to stakeholders on grievances received and responses will be reviewed at the IRMA surveillance audit.

Chapter 1.5—Revenue and Payments Transparency			Basis for rating
1.5.1.1.	The operating company shall comply with 1.5.1.2 and 1.5.1.3, and/or demonstrate how it complies with equivalent reporting and disclosure requirements of the European Union Accounting Directive (2013/34/EU) and the European Union Transparency Directive (2013/50/EU), or an equivalent mandatory transparency regime. (Note: for the purposes of self-assessment, the respondent should only consider for question 1.5.1.1 whether the EU or an equivalent mandatory transparency regime is relevant (either because a company is legally required to comply or because the company voluntarily chooses to meet the EU or equivalent country requirements). If EU or an equivalent mandatory transparency regime is not relevant, then the respondent should mark 1.5.1.1 as not relevant and move to 1.5.1.2 below.)	–	Not Relevant. The mining project is located in Senegal, and according to the 2016 mining code (article 95), all mining companies are required to participate in the Extractive Industries Transparency Initiative (EITI), a transparency reporting regime.
1.5.1.2.	On a yearly basis, the operating company shall publish a report that discloses all material payments made by itself and its corporate owner to the government of the country in which the mining project is located. The report	●	To comply with the Senegal Mining Code (Article 95), the company participates in transparency reporting following the guidelines of the Extractive Industries Transparency Initiative (EITI). The evidence, including a screenshot at www.revenuedev.org (2021) showing for 2021 a menu of 14 sections (i.e., production, payments, signature), and two receipts, GCO EITI Reporting 2022 (August 2023) and GCO

	shall be made public within 12 months after the end of each financial year. (Note: for the purposes of self-assessment, if 1.5.1.1 is relevant then the respondent should mark both 1.5.1.2 and 1.5.1.3 as not relevant.)		EITI Reporting 2021 (December 2022), indicates that the company has filed declarations of its material payments for the past two years. Further evidence, a corporate presentation, Eramet 2022 Reporting on Financial Transparency of the Group as of December 31, 2022 (June 2023), which is published on the corporate Eramet website at https://www.eramet.com/wp-content/uploads/2023/06/2023-06-22-Eramet-Reporting-on-financial-transparency-of-Eramet-to-31-December-2022.pdf, includes payments broken down by project, recipient government body and by payment type including in-kind payments in a report of all material payments made to the Senegalese government that was made public within 12 months after the end of each financial year.
1.5.1.3.	The types of payment disclosed shall include as a minimum, as applicable: a. The host government's production entitlement; b. National state-owned enterprise production entitlement; c. Profits taxes; d. Royalties; e. Dividends; f. Bonuses, such as signature, discovery and production bonuses; g. Licence fees, rental fees, entry fees and other considerations for licences and/or concessions; h. Payments for infrastructure improvements; and	◐	The evidence, a screen shot at www.revenuedev.org (2021) showing for 2021 a menu of 14 sections (i.e., production, payments, signature), two receipts, GCO EITI Reporting 2022 (August 2023) and GCO EITI Reporting 2021 (December 2022), and a corporate presentation, Eramet 2022 Reporting on Financial Transparency of the Group as of December 31, 2022 (June 2023), which is published on the corporate Eramet website at https://www.eramet.com/wp-content/uploads/2023/06/2023-06-22-Eramet-Reporting-on-financial-transparency-of-Eramet-to-31-December-2022.pdf, provides information to confirm the company has disclosed revenue payments to the government as in (a) to (e): a. The host government's production entitlement; b. National state-owned enterprise production entitlement; c. Profits taxes; d. Royalties; e. Dividends. The evidence reviewed does not provide details to confirm whether bonuses (f), licence, rental or entry fees and other considerations for licences and/or concessions (g), payments for infrastructure improvements (h), and other significant payments and material

	i. Any other significant payments and material benefits to government, including in kind payments.		benefits to government, including in-kind payments (i), are applicable and, if applicable, publicly disclosed.
1.5.1.4.	At minimum, this information shall be broken down by recipient government body (where applicable), by project (where applicable), and by payment type.	●	The evidence, a corporate presentation, Eramet 2022 Reporting on Financial Transparency of the Group as of December 31, 2022 (June 2023), which is published on the corporate Eramet website at https://www.eramet.com/wp-content/uploads/2023/06/2023-06-22-Eramet-Reporting-on-financial-transparency-of-Eramet-to-31-December-2022.pdf, includes payments broken down by project, recipient government body and by payment type including in-kind payments.
1.5.2.1.	The operating company shall demonstrate its compliance with the reporting requirements specified in Chapter 10 of the European Union Directive 2013/34/EU or an equivalent mandatory transparency regime, and/or shall comply with the requirements listed under 1.5.2.2 below. (Note: for the purposes of self-assessment, the respondent should only answer question 1.5.2.1 if the EU or an equivalent mandatory tranparency regime is relevant (either because a company is legally required to comply or because the company voluntarily chooses to meet EU or equivalent country requirements). If question 1.5.2.1 is not relevant, move to 1.5.2.2 below.)	–	Not Relevant. The mining project is located in Senegal, and according to the 2016 mining code (article 95), all mining companies are required to participate in EITI reporting.
1.5.2.2.	The operating company shall ensure that the following information at the	◔	The evidence, Initiative in Extractive Industries in Senegal 2021 (December 20Standard, a screenshot at www.revenuedev.org (2021)

mining project level is reported on an annual basis and is readily accessible to the public: a. Mine production, disaggregated by product type and volume; b. Revenues from sales, disaggregated by product type; c. Material payments and other material benefits to government as listed in paragraph 1.5.1.3, disaggregated according to the receiving government entity (e.g. national, regional, local entity; name of government department); d. Social expenditures, including the names and functions of beneficiaries; e. Taxes, tariffs or other relevant payments related to transportation of minerals; f. Payments to politicians' campaigns, political parties or related organizations; and g. Fines or other similar penalties that have been issued in relation to the project. (Note: for the purposes of self-assessment, if 1.5.2.1 is relevant then the respondent should mark 1.5.2.2 as not relevant.)		showing for 2021 a menu of 14 sections (i.e., production, payments, signature), and two receipts, GCO EITI Reporting 2022 (August 2023) and GCO EITI Reporting 2021 (December 2022), does not include the details to confirm (a) to (g). Corrective Action Period Finding : Senegal is a member of the Extractive Industries Transparency Initiative (EITI), a global coalition of governments, companies, and civil society organizations working to promote open and accountable management of revenues from natural resources. Through EITI implementation, Senegal regularly discloses data on production, government revenues, and social expenditures related to extractive activities (https://eiti.org/countries/senegal). The evidence reviewed includes the EITI declarations (2021-2023), submitted with receipt acknowledgements from the Senegalese EITI Committee, and made publicly accessible at www.eiti.org/countries/senegal, as well as presentations at www.eramet.com, including 2024 reporting, Eramet Reporting on Financial Transparency to December 31, 2024 (April 2025) and Eramet Group Presentation (May 2025). This information confirms that the company reports material payments annually, as detailed below: a. Mine production (Diogo), disaggregated by product type and volume; b. Revenues from sales (Diogo), disaggregated by product type; c. Project-level material payments types and other benefits to government and state-owned entitlements such as taxes, royalties, exploration activities, license and rental fees (assumably for the mine concession), dividends, social expenditures, and infrastructure, as in 1.5.1.3; d. General name and functions of beneficiaries of social expenditures; e. Taxes, tariffs or other relevant payments related to transportation of minerals; g. Fines or other similar penalties that have been issued in relation to the project (i.e., 1.1 billion FCFA reported as customs adjustments -

		●	2023). The evidence indicates the company's reporting on an annual basis certain required information at the mining project level, as in sub-requirements (a) through (e). The evidence does not include information to confirm that the company reports: c. Disaggregated payments according to the receiving government entity readily accessible to the public (i.e., name of government department as required under IRMA Requirement 1.5.1.3; d. Consistently identifiable names and functions of the beneficiaries of social expenditures, as descriptions are generally broad (e.g., “imams,” “authorities of Louga”); f. Payments to politicians’ campaigns, political parties, or related organizations, if any. No justification or reference is provided to explain the “Not Applicable” (N/A) designation.
1.5.2.3.	The operating company shall publish annual accounts, following international accounting standards.	◔	The evidence, a financial statement prepared by an accountant from an external company (December 31, 2022) in alignment to international standards and a receipt indicating financial statements for the year ending December 31, 2022, was filed with the clerk of the court under number SN-DKR-2008-B-1525 in accordance with the provisions of Article 269 of the OHADA Uniform Act on Commercial Companies and Economic Interest Groups, indicates the company delivered its financial statement to the fiscal administration of Senegal. The evidence does not include details to confirm this information is published annually.
1.5.3.1.	If the mining project is located in a country without a mandated transparency regime, the operating company shall demonstrate support for the EITI by publishing a clear public statement endorsing the EITI Principles on its external website.	–	Not Relevant. The mining project is located in Senegal, and according to the 2016 mining code (article 95), all mining companies are required to participate in EITI reporting.

1.5.3.2.	If the mining project is located in a country without a mandated transparency regime and the EITI is active in that country, the operating company shall: a. Commit to engage constructively with and support implementation of the EITI consistent with the multi-stakeholder process adopted in its country of operation; and b. Provide links on its external website to completed and up-to-date Company Forms for its operation, if the EITI implementing country has completed at least one validation.	–	Not Relevant. The mining project is located in Senegal, and according to the 2016 mining code (article 95), all mining companies are required to participate in EITI reporting.
1.5.4.1.	The material terms for mineral exploration, development and production agreed between the operating company and government entities shall be freely and publicly accessible, with the exception of confidential business information, in the national language(s) of the country in which the mining project is located. a. Where these terms are negotiated, rather than governed by law, the company shall make the relevant agreements, licenses or contracts freely and publicly accessible. b. Where these terms are governed by law, free, public access to the relevant statutory documentation is deemed	●	The material terms for mineral exploration, development and production agreed between the company and the Republic of Senegal is freely and publicly accessible, in the countries national language (French), on Senegal's EITI website (https://itie.sn/contrats-miniers/).

	sufficient to meet the IRMA requirement.		
1.5.4.2.	The beneficial ownership of the operating company shall be publicly accessible.	●	The beneficial ownership of the company (10% by the State of Senegal and 90% by the Eramet Group) is available on the company's website (https://gco.eramet.com/en/gco/about-us/governance/).
1.5.5.1.	Critical The operating company shall develop, document and implement policies and procedures that prohibit bribery and other forms of corruption by employees and contractors.	●	The company has developed and documented the following policies and procedures that aim to prohibit bribery, conflicts of interest, and other forms of corruption by employees, contractors, and suppliers: Eramet code of ethics (2020) formulates a set of rules for actions and behavior, such as prevention of corruption, that apply to all Eramet employees and representatives; Eramet Supplier Code of Conduct (2021) establishes requirements Eramet suppliers must follow in order to maintain ethical business relationships; Group Procedure - Evaluation of CSR performance and ethics of suppliers (2020) formulates a procedure for evaluating the ethical performance of Erametes suppliers; GCO Conflict of Interest Management Policy (March 2020) lists rules relating to the notion of conflict of interest to be shared with all GCO employees and contractors in order to avoid such situations; Group Procedure - Management of Conflicts of Interest (June 2021) holds the purpose of helping Eramet employees identify situations of potential conflict of interest, and to give them the proper information to manage them; Eramet Anti-Corruption Policy and Guide (2020) outline the expectations of all Eramet employees, representatives, and partners to fully comply with the company's anti-corruption principles; GCO Gifts and Invitations Policy and Group Procedure (March 2020) defines the rules all GCO employees and contractors must follow in regards to gifts and invitations; and Group Procedure- Professional Alert System (2019) which describes the procedure for employees and stakeholders to follow in the case of any inappropriate behavior or violation of Erametes Ethics, such as corruption, fraud, discrimination, unfair treatment, and any form of harassment.

While policies and procedures are developed, and workers indicate some participation in ethics training, including those related to gifts, the evidence, such as onsite observations and interviews with a sample of workers, among them contractors, indicate implementation of the procedures at the operating level is limited. Workers interviewed had no awareness of how to raise a grievance (besides their supervisor). The methodology and means to file a grievance related to bribery and corruption, including anonymously (i.e., whistleblower call line, online platform, etc.), were not observed to be readily available, such as in postings in visible locations frequented by workers or through other avenues at the time of the site visit.

Corrective Action Period Finding :

Since the initial audit, the company has changed platforms from the Integrity Line whistleblower reporting mechanism to EthicLine and has begun distributing information on this reporting platform to multiple contractor groups (including security and transportation) through training sessions and posters, as confirmed by training attendance records and photos documenting participation of different contractors (EGC, April 2025). Supplemental evidence reviewed includes recent communications shared with contractors on the EthicLine whistleblower platform, such as April 2025 EthicLine training schedule and attendance records (EGC, April 2025) covering a broad range of contractor groups. Visual communication materials (EGC, April 2025) include photos and posters promoting awareness among contractors. The company also organized a working seminar on ethics and compliance for the Ethics and Compliance Ambassadors Network (EGC, July 2025), and a report on the ethics posters campaign (EGC, September 2025) provides details on the objectives, methods, and scope of the EthicLine awareness campaign. A copy of the EthicLine grievance log (EGC, September 2025) indicates that the mechanism is being used to report bribery corruption-related grievances.

Interviews with company management confirmed that three

			corruption cases were addressed in a timely manner, investigated further, and led to preventive and disciplinary actions, including the termination of one business relationship. Interviews with a sample of workers, as well as on-site observations, indicated that workers, including contractors, are aware of the policies and procedures prohibiting bribery and corruption, and that the grievance mechanisms are accessible, understandable, and safe to use without fear of retaliation. However, interviews with a sample of stakeholders indicated concerns regarding the transparency of voluntary social payments to local leaders and their potential effect on community perceptions of trust toward the company. The evidence indicates that the company has developed, documented, and implemented policies and procedures that prohibit bribery and other forms of corruption by employees and contractors, including a whistleblower platform that allows workers and stakeholders to raise issues, complaints, and concerns anonymously if desired.
1.5.5.2.	Procedures shall include: a. A requirement to internally report and record any undue pecuniary or other advantage given to, or received from, public officials or the employees of business partners, directly or through third parties; and b. Disciplinary actions to be taken if cases of bribery or corruption are discovered.		The evidence, Eramet Anti-Corruption Guide (2020) as well as interviews with a sample of key personnel and workers indicate the company has developed procedures that include: a. A requirement to report any problems or attempted corruption immediately (pages 7 and 24). Reports can be made through a supervisor, an ethics compliance officer, or anonymously through the Eramet Group Whistleblowing Platform (https://eramet.integrityline.org/); and b. Disciplinary actions to be taken if cases of bribery or corruption are discovered (page 26). Each situation is assessed on a case-by-case basis in alignment with the provisions of local labor law. Corrective actions and disciplinary sanctions include performance management, verbal warnings, written warnings, internal actions, redundancies, and complementary legal actions. While the evidence, including interviews with a sample of key

			personnel and workers, among them contractors, indicate the company has procedures to report and remedy potential cases of bribery, ethics violations, corruption, etc., and reports have been prioritized and investigated for remedy, the evidence does not include the information to confirm (a) implementation is assessed and working as intended (i.e., workers understand how to file a grievance, including anonymously to prevent recourse), and (b) disciplinary actions are equitable or aligned to local labor law.
1.5.5.3.	Relevant employees and contractors shall be trained in the application of the operating company's policy and procedures.		The following training materials and attendance sheets indicate that employees and contractors are trained in the application of the operating company's policy and procedures: - Anti-Corruption Awareness GCO Leadership Meeting (November 2021) - Ethics and Compliance International Day Against Corruption (December 2022) - Ethics Training (November 24, 2021) - GCO Weekly Ethics and Compliance Meeting (November 24, 2021) - GCO Consolidated Attendance Sheet (November 2021) Interviews with a sample of workers including contractors indicate training in anti-corruption policies was provided at hire and believe this to be provided regularly (i.e., annually), while also indicating they lack awareness of the mechanisms available to raise any grievance related to bribery and corruption, confidentially or otherwise except through reports to their direct supervisor.

Principle 2: Planning for Positive Legacies

Chapter 2.1—Environmental and Social Impact Assessment and Management			Basis for rating
2.1.1.1	An Environmental and Social Impact Assessment (ESIA), appropriate to the nature and scale of the proposed mining project and commensurate with the level of its environmental and social risks and impacts, shall be completed prior to the commencement of any site-disturbing operations associated with the project.	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.
2.1.1.2.	To enable a reasonable estimation of potential impacts related to the mining project, the ESIA process shall commence only after the project design has been sufficiently developed. Should the proposal be significantly revised a new assessment process shall be undertaken.	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.
2.1.1.3.	The ESIA shall be carried out in accordance with publicly available, documented procedures.	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.
2.1.2.1.	Prior to the implementation of the ESIA process the operating company shall ensure that there has been wide, public	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.

	announcement of the project proposal and the associated ESIA process, and that reasonable and culturally appropriate efforts have been made to inform potentially affected and interested stakeholders in potentially affected communities about the proposed project.		
2.1.2.2.	Prior to the implementation of the ESIA process the operating company shall prepare a report and publish it on the operating company's external website, in the official national language(s) of the country in which the mining project is proposed to take place. The report shall provide: a. A general description of the proposed project, including details on the proposed location, and nature and duration of the project and related activities; b. The preliminary identification of potential significant environmental and social impacts, and proposed actions to mitigate any negative impacts; c. A description of the main steps of the ESIA process that will be carried out, the estimated timeline and the range of opportunities for stakeholder participation in the process; and d. Contact details for the person or	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.

	team responsible for management of the ESIA.		
2.1.3.1.	Critical (See NEW MINES VS EXISTING MINES below) (NEW MINES) The operating company shall carry out a scoping process to identify all potentially significant social and environmental impacts of the mining project to be assessed in the ESIA. (EXISTING MINES) The operating company shall demonstrate that it has undertaken a comprehensive evaluation of potential environmental and social impacts associated with the mining operation.		The Grande Côte Operation (GCO) is an existing mine with expansions in progress. The evidence, ESIA documents (2005, 2011, and 2014 and 2022), as well as Resettlement Action Plans (2011 and 2021) prepared by external consultants, indicates the company has carried out a scoping process to identify potential environmental and social impacts associated with the mine. Scoping is conducted by means of the specific terms of reference made available by the Senegalese legislation (Ministerial Decree n° 9471 MJEHP – DEEC) and approved by the national environmental regulatory authority. The assessments consider impacts on the environment (i.e., air, water, landscape, flora, and fauna) and social impacts (i.e., health and safety, infrastructure, employment, agriculture and other livelihoods, cultural heritage, community services, and benefits). The pre-development ESIA (2005) reflects baseline conditions. The 2011 ESIA is the most comprehensive, deepening the analysis of potential impacts and filling gaps in the 2005 ESIA, such as project water balance, energy production and distribution, and fuel storage. The 2014 ESIA represents an update to the 2005 ESIA. Scoping of environmental and social impacts is ongoing at the site to address new developments at the mine. The most recent scoping evaluations considered ongoing resettlement (2021) and the potential impacts of adding a dry mining unit (2022). While ESIA documents provide background information and scoping related to water use (deep water withdrawal and redistribution), as well as general information on air, soil, vegetation, and biodiversity, including terrestrial habitats, and socio-economics and health and safety, including those arising from the displacement and interference of populations (i.e., noise, dust, impacts on grazing, farming and tourism activities, accidents to livestock, archaeological sites and cultural heritage, infectious disease, etc.), the evidence does not cover the entire mine operation, or include the information to confirm scoping considered potential

impacts of the mining project related to:

- nuanced climates (i.e., the south end of the project to the north), and habitats (i.e., marine, coastal, littoral, desert, etc.); (have done mapping identifying these areas and identified general impacts to flora and fauna; not specific to the different types of areas/habitats)
- ecosystem services (i.e., water quality and accessibility for people and livestock, soil health and pollinators needed for market gardens);
- community health and well-being, and quality of life for differentiated and vulnerable populations such as:
  - Wolof (growers) and Fulani (herders),
  - women, ethnic minorities, remote villages, etc.
- resettled and economically displaced, considering geographical differentiation and community and stakeholder specificities (i.e., fishing, agriculture, animal husbandry, tourism, etc.).

Corrective Action Period Finding :

New evidence reviewed to determine the evaluation of the potential environmental and social impacts associated with the mining operations undertaken by the operating company includes chapters from the 2025 Consolidated Environmental and Social Impact Assessment (ESIA) and Environment and Social Updates (ESU). The evidence indicates that assessment of nuanced climates, ecosystem services, and community health and well-being has been conducted. Chapter 5 (Environmental Setting, 2025) assesses the environmental components of the mining area, including physical and biological aspects, as well as land and water resources. The assessment described the climate differences experienced in the southern and northern ends of Grande Côte. The assessment also included the impacts on the marine areas associated with internationally threatened marine turtle species, which are found to be outside of the project footprint and, as such, are not affected by the operations. Assessment of the flora and fauna in a 2025 survey identified the low faunal diversity in post mining areas which is expected to decline following rehabilitation. The potential impacts

			from the mining operations on water quality is monitored by EGC's Environment Department for relevant mine site components, groundwater, surface water and dredge pond to assess the quality and quantity. The quality of ground water and the deep Maastrichtian aquifer is also monitored. Soil studies were conducted in 2023 and 2024 by EGC to assess the health of the soil by comparing the characteristics of soil of unharvested plot with the soil samples from rehabilitated plot. Chapter 6 (Social Setting, 2025) assesses the social setting in the operations including social factors such as ethnicity, housing, health and nutrition, education, agricultural production and local economy and income. Chapter 9 (Social Impacts and Proposed Management, 2025) report assesses the social impact by identifying issues and findings, proposing mitigation and management and provides an impact assessment. Evaluation of the social impacts include the assessment of the impact of the mining operation on resettlement, tourism opportunities in the region and on women including a change in gender roles. The Wolof and Peul (also known as Pulaar, Fula, Fulani) ethnicities have been recognized as inhabitants of the project area however the impact of the mining operations on their livelihood has not been assessed. Chapter 11 (Cumulative Impacts, 2025) provides an assessment on the potential cumulative impact of the mining activities on groundwater resources, land resource, biodiversity and impacts associated with climate change. The evidence indicates that the company has evaluated the potential environmental and social impacts associated with its mining operations. The evidence does not indicate that the impact of the mining operations on the livelihood of the Wolof and Peul (also known as Pulaar, Fula, Fulani) ethnicities and other affected ethnicities has been assessed.
2.1.3.2.	During scoping, the operating company shall identify stakeholders and rights holders (hereafter, collectively referred	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.

	to as “stakeholders”) who may be interested in and/or affected by the proposed project.		
2.1.3.3.	Scoping shall include the consideration of: a. Social impacts (including potential impacts on communities and workers) and environmental impacts (including potential impacts on wildlife, air, water, vegetation and soils) during all stages of the project lifecycle, from pre-construction through post-closure; b. Direct, indirect and cumulative impacts; and c. Potential impacts of extreme events.	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.
2.1.3.4	Scoping shall result in the identification of: a. Potentially significant environmental and social impacts of the proposed project; b. Alternative project designs to avoid significant adverse impacts; c. Other actions to mitigate identified adverse impacts; and d. Additional information and data needed to understand and assess the potential impacts.	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.

2.1.4.1.	Baseline data describing the prevailing environmental, social, economic and political environment shall be collected at an appropriate level of detail to allow the assessment of the potential impacts of the proposed mining project.	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.
2.1.4.2.	Additional studies shall be carried out as necessary to fulfill the information needs of the ESIA.	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.
2.1.5.1	The operating company shall: a. Predict in greater detail the characteristics of the potentially significant environmental and social impacts identified during scoping; b. Determine the significance of the predicted impacts; c. Evaluate options to mitigate predicted significant adverse impacts in line with the mitigation hierarchy, prioritizing the avoidance of impacts through consideration of alternative project designs; and d. Determine the relative importance of residual impacts (i.e., impacts that cannot be mitigated) and whether significant residual adverse impacts can be addressed to the satisfaction of affected or relevant stakeholders.	—	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.

2.1.6.1.	The operating company shall prepare an ESIA report that includes, at minimum: a. A description of the proposed mining project; b. Detailed description of the direct, indirect and cumulative impacts likely to result from the project, and identification of significant adverse impacts; c. Description of the alternatives considered to avoid and mitigate significant adverse impacts in line with the mitigation hierarchy, and the recommended measures to avoid or mitigate those impacts; d. A review of the public consultation process, the views and concerns expressed by stakeholders and how the concerns were taken into account; and e. Names and affiliations of ESIA authors and others involved in technical studies.	–	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.
2.1.7.1.	The operating company shall develop and maintain a system to manage environmental and social risks and impacts throughout the life of the mine.	●	The company developed an ISO 14001 certified system to manage environmental risks and impacts throughout the mine's life. The evidence, Procedure for the Identification of Issues and Environmental Aspects (August 2020), establishes the methodological approach adopted to identify stakeholders, interested parties and their expectations, environmental aspects, legal/regulatory requirements, and actions to be implemented in response to risks and opportunities. This procedure is reviewed every

2 years or as needed (page 11, Procedure for the Identification of Issues and Environmental Aspects).

A Progress Report Matrix (no date), identifies environmental aspects, associated impacts, and response actions. Significant environmental aspects are determined by evaluating for severity, frequency, environmental sensitivity, and means of control. The progress report matrix also lists the mines processes in correlation to the individual responsible for that area. These individuals are responsible for the evaluation of environmental aspects and are trained by GCO's Training Department in collaboration with the Environmental Department.

The evidence indicates the company has developed and is maintaining a system to manage some but not all environmental and social risks and impacts over the mine's life. The evidence does not include the company's system used to manage social aspects and risks throughout the life of the mine, or clearly defined roles and responsibilities of individuals in each department and area to confirm management systems are recent, complete, and updated over time.

Corrective Action Period Finding :

New evidence reviewed includes the Environmental and Social Impact Assessment (ESIA) developed for EGC expansion project (Tropica Environmental Consultants, October 2022), developed as part of the environmental requirements prior to commencing the mine expansion to assess potential impacts on the biophysical and human environment, and to propose measures to avoid, mitigate, or reduce negative effects. The ESIA includes environmental and social management plans for the expansion project to ensure implementation and monitoring of mitigation measures throughout the project's life cycle. Additional evidence includes the Consolidated Environmental and Social Management and Monitoring Plan (CESMMP) (Earth Systems, May 2025), which facilitates implementation of the environmental and social

			management and monitoring measures across project operations. The CESMMP identifies roles and responsibilities of EGC staff and contractors, including the Environment, Community, and Occupational Health and Safety departments, to ensure effective implementation. Interviews with company management confirmed that the company has established and maintains a system to manage environmental and social risks and impacts throughout the life of the mine. The evidence indicates that environmental and socio-economic risks and impacts have been identified throughout the life of the mine.
2.1.7.2	An environmental and social management plan (or its equivalent) shall be developed that, at minimum: a. Outlines the specific mitigation actions that will be carried out to address significant environmental and social impacts identified during and subsequent to the ESIA process; b. Assigns personnel responsible for implementation of various elements of the plan; and c. Includes estimates for the resources needed to implement the plan.	●	The evidence, a blank template for an Environmental Action Plan (2020) to be filled out by GCO's different departments, the Environment Manual for GCO's environmental management system (2021), and an Environmental Audit and Update of the ESMP report (June 2014), that includes updates to an existing ESMP for the mining operation, power plant and the mining camp, indicates the company has developed monitoring measures for some environmental impacts and some social impacts relating to workers and contractors. While the Environment Manual states that the company's environmental department is generally responsible for the implementation of the ESMP and includes estimates of resources needed to implement some of the proposed monitoring measures, the evidence does not include an ESMP that: a. defines specific mitigation actions that will be carried out to address significant environmental and social impacts; b. assigns departments and personnel responsible for implementation of various elements of the plan (i.e., accountabilities for implementation of various elements of the plan (e.g., daily water quality monitoring, mitigation, resettlement implementation, etc.); or

			c. estimates resources needed to implement mitigation actions. Corrective Action Period Finding : New evidence reviewed includes the Consolidated Environmental and Social Management and Monitoring Plan (ESMMP) (Earth Systems, August 2025), which serves as an updated plan to guide the implementation of environmental and social management and monitoring measures across project operations. The ESMMP: a. describes mitigation measures to address significant environmental and social impacts identified during and after the ESIA process, including those related to water management, air quality, noise and vibration, waste management, biodiversity, ecosystem services, stakeholder engagement plan, resettlement action plan, archaeology and cultural heritage management plan, traffic management plan, community health, safety and security plan (p. 1-9); b. identifies responsible entities for implementation, including EGC, which has overall responsibility for execution, including job functions or accountable personnel responsible for implementation of key measures, as well as the Environment, Community, and Occupational Health and Safety departments, and contractors and subcontractors (p. 3-32); and c. includes resource estimates required for plan implementation (p. 16-134). The evidence reviewed indicates that the company complies with sub-requirements (a-c).
2.1.7.3.	The environmental and social management plan shall be implemented and revised or updated as necessary based on monitoring results or other information.	●	The evidence, Chapter 7 2005 ESIA, (includes an ESMS), and an Environmental Audit and Update of the ESMS report (June 2014) describes updates to the existing ESMP for the mining operation, power plant and the mining camp. The evidence indicates that the company has developed ESMP's and updated parts of it over time. The Update of the ESMP report (June 2014) does not clarify which ESMP it is based on and does not include an update of social aspects

			(e.g., resettlement). The evidence does not provide details to confirm whether the updates of ESMPs are based on information gained from monitoring or operational changes. Corrective Action Period Finding : New evidence reviewed includes the Annual Report on the Environmental and Social Management Plan 2024 (EGC, April 2025), which presents updates to the operating phase section of the Environmental and Social Management Plan (ESMP), as well as the Consolidated Environmental and Social Management and Monitoring Plan (ESMMP) (Earth Systems, August 2025), which serves as an updated plan to guide the implementation of environmental and social management and monitoring measures across project operations. The report includes a table detailing environmental and social follow-up measures, performance indicators, and sources of verification (e.g., Annual ESMP Monitoring Report). Supporting evidence includes a revised Resettlement and Livelihood Monitoring Plan (EGC, April 2025), which defines social performance indicators covering resettlement topics, and the Human Rights Impact Assessment Report (HRIA) (Good Corporation, May 2025), supported by HRIA EGC Action Plan (Good Corporation, May 2025), which revises and identifies new risks, related to human rights. The evidence indicates that updates have been made to the ESMP in response to environmental and social monitoring activities.
2.1.8.1.	As part of the ESMS, the operating company shall establish a program to monitor: a. The significant environmental and social impacts identified during or after the ESIA process; and		The evidence includes an Environmental Monitoring Plan (August 2020), which replaces the prior Environmental and Social Monitoring Plan (Umwelt, 2010), a sample of a Monthly Environmental Report (November 2022), and a sample of the 2021 Annual Report of the Environmental and Social Management Plan Monitoring (March 2022). The evidence indicates that the company has established a program to monitor: (a) The environmental impacts with defined parameters and

	b. The effectiveness of mitigation measures implemented to address environmental and social impacts.		monitoring frequency, and social impacts; (b) The objective of the Environmental Monitoring Plan states that the monitoring information shall be used to identify trends and analyzing them to ensure legal compliance and evaluate the adequacy of their environmental management practices and improve them as necessary (p. 4). The monitoring report indicates that the company analyzes trends. The evidence does not include a monitoring plan for social aspects, such as resettlement and restoration of livelihoods, community health and safety, and worker health and safety, and there are no details on the parameters or frequency of social monitoring. The evidence does not provide details to confirm that if monitoring data indicates over time that mitigation actions are insufficient, that an action plan is put in place to improve performance. Corrective Action Period Finding : New evidence reviewed includes the Operational Commitment Plan 2025 (EGC, March 2025) which is based on prior strategic plan and includes activities and associated risks being monitored. The evidence indicates that the operating company has established a program to monitor: a. The significant social aspects such as resettlement and restoration of livelihood, community health and safety and worker health and safety. b. The subject, risk or impacts being monitored for social aspects with assigned associated start and end dates, frequency of monitoring and progress level. The evidence does not indicate that the program: b. provides details to confirm that if monitoring data indicates over time that mitigation actions are insufficient, that an action plan is put in place to improve performance.

2.1.8.2.	The monitoring program shall be designed and carried out by competent professionals.		The evidence, Environmental Monitoring Plan Follow-Up (HSE-PLN-33 August 2020), identifies the Directorate General and Directorate of Environment, Community and Public Relations as responsible for implementation, and the Environmental Department in charge of disseminating, updating, and monitoring implementation, except for hydrogeological aspects which are listed as the responsibility of the Department of Mining Techniques. Interviews with a sample of key staff, among them geologists and hydrologists (Mining Services), and technicians (Environmental Services), as well as oversight by competent regulatory professionals, provide evidence that the water monitoring program is conducted by qualified personnel. Company rationale indicates that the company's monitoring program is designed by Earth System and execution is coordinated by the HOD and the superintendents of the department of the environment. While interviews and observations indicate that the company invests in its environmental monitoring program according to national legislation, the evidence does not identify social monitoring elements, or the credentials and training of the staff or contractors responsible for designing and carrying out environmental monitoring (i.e., surface water, wastewater, groundwater, air quality, noise, meteorology, radiation, biodiversity, rehabilitation and revegetation qualifications) and social monitoring (i.e., grievance mechanism, human rights, community health and safety, livelihood restoration, among others) to confirm that monitoring programs are designed and carried out by competent professionals. Corrective Action Period Finding : New evidence reviewed includes the curricula vitae (CVs) of the Environment Department responsible for supervising internal environmental monitoring, as well as the CVs of two specialist consultants engaged in external environmental monitoring. The evidence indicates that the environmental monitoring program is designed and carried out by competent professionals.

			The evidence does not include information on social monitoring elements or the training of staff or contractors responsible for designing and implementing social monitoring.
2.1.8.3.	If requested by relevant stakeholders, the operating company shall facilitate the independent monitoring of key impact indicators where this would not interfere with the safe operation of the project.	●	Interviews with key staff indicate that the company has not yet received a request from stakeholders for independent monitoring of key impact indicators, but that they would facilitate independent monitoring if such a request were made. Interviews with community stakeholders did not indicate that such a request has been made.
2.1.9.1.	(See NEW MINES VS EXISTING MINES below) (NEW MINES) As part of the ESIA process, the operating company shall provide for timely and effective stakeholder and rights holder (hereafter collectively referred to as stakeholder) consultation, review and comment on: a. The issues and impacts to be considered in the proposed scope of the ESIA (see 2.1.3); b. Methodologies for the collection of environmental and social baseline data (see 2.1.4); c. The findings of environmental and social studies relevant to the conclusions and recommendations of the ESIA (see 2.1.5.1.a and b); d. Options and proposals to mitigate	◔	Consultation with stakeholders is reported in the 2011 Environmental and Social Update (Earth Systems and Umwelt, 2011), the 2014 GCO environmental audit process (GCO 2014 ESIA), and the 2022 ESIA (GCO Expansion ESIA October 2022). Specific Public Consultation sections reporting on consultation findings are included in the 2014 ESIA audit (Chapter 6) and the 2022 ESIA (Chapter 5). Several references to stakeholder consultation are made in the 2011 ESIA update, for example: "Extensive consultation with both the community and government authorities was undertaken by Tropica during the preparation of the EIES" (p. 37) (Earth Systems and Umwelt, 2011). A Public Consultation and Disclosure Plan (2011) was also prepared by Earth Systems to detail consultation methodology in the context of the 2011 ESIA but was not provided as evidence (p. 61). Although it includes a description of the socio-economic context (p. 88-116), there is no mention of stakeholder or public consultation in the 2005 ESIA (GCO ESIA 2005). The 2022 ESIA (Oct 2022) reports that the ESIA consultation process has been aligned with the public participation requirements described in the environmental and social assessment process of the Environmental Code of Senegal (2011). The 2022 ESIA consultation campaign took place between November 2020 and April 2021 with Administrative authorities (Governors, Prefects, and Sub-Prefects), Heads of Regional Technical Service, Local elected officials (mayor and municipal councilors); and Village and hamlet populations, for a

the potential impacts of the project (see 2.1.5.1.c); e. Provisional conclusions and recommendations of the ESIA, prior to finalization (see 2.1.6.1); and f. The final conclusions and recommendations of the ESIA (see 2.1.6.1). (EXISTING MINES) As part of the ESIA process, the operating company shall consult with relevant stakeholders in the identification and evaluation of potential environmental and social impacts associated with the mine.		total of 28 meetings. The 2022 ESIA provides a high-level table of the various stakeholders met (p.137-139) as well as the total number of stakeholders met for the Louga and Thiès regions by stakeholder categories, for a total of 313 people (p. 140), highlighting the low participation of women (6%). The 2022 ESIA methodology mentions that consultation allowed stakeholders to express expectations, fears, concerns, and questions about the project and its impacts, as well as recommendations on project implementation and the management of environmental and social impacts (p. 139) (GCO ESIA 2022). A summary of stakeholder expectations, fears, concerns, and recommendations is provided by stakeholder categories, encompassing environmental, social, health, and safety aspects of the project (p. 141-144). The 2022 ESIA process also involved review, comments, questions, and recommendations by a regional Technical Committee appointed as part of the impact assessment review process in November 2021, as well as a table showing how GCO took those observations into account to review the ESIA report (Appendix 11) (GCO Expansion ESIA - Final Report Appendices, Oct 2022). Then, public comments were obtained through two public hearing sessions in Louga and Thies regions in March and April 2022, and the ESIA report was adjusted consequently (Appendix 12) (GCO Expansion ESIA - Final Report Appendices, Oct 2022). A public consultation was also carried out as part of the 2014 audit of the GCO environmental audit process (GCO 2014 ESIA), highlighting environmental and social issues expressed by stakeholders from technical departments consulted (p. 186-189), with the main issues related to site fragility, multiplicity of activities, site rehabilitation, water table quality and loss of income resulting from land expropriation. The evidence is not sufficiently detailed to highlight if stakeholders were provided with effective means of stakeholder consultation. Details are not provided on the number of meetings with each stakeholder during the November 2020-April 2021 consultation campaign for the 2022 ESIA to confirm that they have been able to meaningfully participate in the identification and evaluation of

			potential impacts. Among the 2022 ESIA limitations, it is mentioned that "many comments were directed at current or past activities rather than the dry mining project" (p. 140, GCO Expansion ESIA Oct 2022). Corrective Action Period Finding : New evidence reviewed includes the Procedure for Stakeholder Involvement and Information Sharing within the Framework of Environmental, Social, Safety and Ethical Management (EGC, March 2025), which defines the company's approach to stakeholder engagement in environmental and social management processes. Additional evidence includes the Municipal Decree Creating the Monitoring and Community Dialogue Committees (Mayor of Diokoul Diawrigne, May 2025), which formalizes the establishment and composition of committees for environment, land and resettlement monitoring, community investment, grievance management, and tourism. The Summary of Stakeholder Consultation (Earth Systems, January 2021) provides information on consultation activities conducted to identify technical and social solutions, including 33 meetings held between August and December 2020 with government bodies and community representatives. The evidence indicates that the company has established and implemented processes to consult with stakeholders in identifying and evaluating potential environmental and social impacts associated with the mine. The evidence does not indicate that the limitation noted in the EGC Expansion Environmental and Social Impact Assessment (October 2022, p.140), specifically that many stakeholder comments related to current or past activities rather than the expansion project, has been addressed in subsequent consultation processes.
2.1.9.2.	(See NEW MINES VS EXISTING MINES below)		The evidence, a number of ESIA's (2005, 2011, 2022) mention that stakeholder feedback was taken into account in the identification of environmental and social management measures such as:

(NEW MINES) The operating company shall encourage and facilitate stakeholder participation, where possible, in the collection of data for the ESIA, and in the development of options to mitigate the potential impacts of the project during and subsequent to the ESIA process. (EXISTING MINES) The operating company shall encourage and facilitate stakeholder participation, where possible, in the development of options to mitigate the potential impacts of the project.		GCO Expansion ESIA (October 2022) - 28 meetings were conducted with stakeholders during the Nov 2020-April 2021 consultation campaign, providing an opportunity for stakeholders to express concerns, opinions, recommendations and ask questions at the launch of the impact assessment process (pp. 137-139, 145) - feedback on mitigation measures was provided at the end of the ESIA process during the regional Technical Committee review (March 2021) and through - two public hearing sessions in Louga and Thies regions in March and April 2022. The 2022 ESIA report was adjusted based on comments received (Appendix 11 and 12) (GCO Expansion ESIA - Final Report Appendices). 2011 Environmental and Social Update (Earth Systems and Umwelt, 2011) - mitigation measures were provided to the community during consultation for comments (p. 53) - Resettlement Action Plan and the Social Development Plan were developed in consultation with affected households (p. 311) and points to ongoing - consultation with government and community for the identification of relocation and livelihood restoration options (p. 282). 2005 ESIA does not include stakeholder consultation. The evidence does not include a documented plan for stakeholder consultation or sufficient details to confirm stakeholders were consulted related to data collection for the ESIA and the development of mitigation options such as community health and safety, biodiversity, etc. (refer to IRMA Notes for 2.1.9.2). Corrective Action Period Finding : New evidence reviewed includes the Procedure for Stakeholder Involvement and Information Sharing within the Framework of

			Environmental, Social, Safety, and Ethical Management (EGC, March 2025), which outlines the company's commitment to involving stakeholders in environmental and social management processes. The procedure specifies stakeholder participation in the selection, assessment, and management of biodiversity, ecosystem services, and protected areas, as well as in the development of mitigation and monitoring plans, including consultation with affected communities and external experts where appropriate. Additional evidence includes the Stakeholder Engagement Plan (EGC, 2025), which details consultation activities, subjects, risks, and impacts discussed with stakeholders, as well as the timing, frequency, involved parties, and progress levels. The Summary of Stakeholder Consultation (Earth Systems, January 2021) provides records of consultations undertaken to identify technical and social solutions. The evidence indicates that the company has established mechanisms to encourage and facilitate stakeholder participation in the development of options to mitigate potential project impacts The effectiveness of the company's stakeholder engagement efforts, including stakeholder participation in the development of mitigation options, will be further reviewed during the next IRMA surveillance audit.
2.1.9.3.	The operating company shall provide for timely and effective stakeholder consultation, review and comment on the scope and design of the environmental and social monitoring program.		Stakeholder consultation during the ESIA process is governed by national regulations (Environment Code Chap v. Title II). The evidence, 2022 Expansion ESIA (October 2022), provided opportunities for stakeholders to express concerns, opinions, recommendations and ask questions at the launch of the impact assessment process (p. 137-139), among them 28 meetings with stakeholders during the Nov 2020-April 2021 consultation campaign. In addition, the ESIA process allowed for the review by a regional Technical Committee and two (2) public hearing sessions in Louga and Thies regions related to ESIA approval. The 2022 ESIA report was adjusted based on comments received through those activities (GCO Expansion ESIA - Final Report Appendices, October 2022).

			While the evidence confirms stakeholder participation is part of the 2011 and 2022 ESIA permitting process, the evidence does not provide sufficient detail to confirm stakeholder consultation regarding the scope and design of the company's social and environmental monitoring programs. Corrective Action Period Finding : New evidence reviewed includes meeting minutes from public dialogue sessions with the communities of Lompoul-sur-Mer (EGC, May 2025), which demonstrate the company's ongoing commitment to stakeholder engagement and efforts to consult with communities in Lompoul-sur-Mer and surrounding areas to understand teir concerns, needs, and expectations. Additional evidence includes the Procedure for Stakeholder Involvement and Information Sharing within the Framework of Environmental, Social, Safety, and Ethical Management (EGC, March 2025), which outlines the company's commitment to ensuring effective and timely stakeholder consultation, including opportunities for review and feedback on the scope and design of the environmental and social monitoring programs. The evidence reviewed indicates that the company has established a framework and commitment to provide opportunities for stakeholders to review and comment on the scope and design of environmental and social monitoring programs. The effectiveness and implementation of stakeholder consultation related to the scope and design of environmental and social monitoring programs will be further reviewed during the next IRMA surveillance audit.
2.1.9.4.	The operating company shall encourage and facilitate stakeholder participation, where possible, in the		The Public Consultation and Updated Disclosure Plan (PCDP, March 2021) states that Alert and Monitoring Committees (CAS) were established in each municipality of the Diogo area to facilitate

implementation of the environmental and social monitoring program.		communication between GCO and the affected populations. These committees consist of community-appointed farmers and representatives (Earth Systems, March 2021). The PCDP acknowledges that prior consultations revealed weaknesses in the CAS's effectiveness in sharing project information with the wider community (p. 31). The PCDP additionally mentions the role of the Department Resettlement Committee (CDR) in monitoring aspects such as livelihood restoration, community development and training, with two sub-committees dedicated to the historic relocation of Diogo and Foth hamlets (p. 31 and 38). The PCDP also recommends the establishment of a Departmental Steering Committee and a Local Steering Committee (2016) aimed at coordinating and monitoring the project's social programs with broader stakeholder involvement (i.e., a wide-range of government, technical services, local development actors and local representatives from rural, youth and women associations) Interviews with key staff and a sample of stakeholders and community leaders provided input on rehabilitation (to incorporate the use of cashew plants, for example). The evidence, ESIAs, Environmental Monitoring Plan (March 2020) or 2022 Annual Report on the ESMP (May 22, 2023), as well as interviews with key staff and stakeholders, does not provide sufficient information to confirm stakeholder participation in the implementation of the company's environmental and social monitoring programs (i.e., either as observers, or enabled to carry out independent monitoring with their own experts, etc.). Corrective Action Period Finding : New evidence reviewed includes the Participatory Environmental Monitoring Report (April 2025), which documents the company's collaboration with communities in monitoring and managing natural resources, including water quality, air quality, and noise pollution. The report records concerns raised by community members and includes recommendations based on their feedback.

			The evidence indicates that the company has taken steps to involve stakeholders in the implementation of environmental monitoring activities. The effectiveness of this procedure and its implementation will be further assessed during the next IRMA surveillance audit.
2.1.9.5.	The operating company shall record all stakeholder comments received in relation to ESIA scoping; implementation; ESIA findings, conclusions and recommendations; and the environmental and social monitoring program. The company shall record how it responded to stakeholder comments.		According to the PCDP (March 2021), GCO has a database in which stakeholder comments are recorded. The evidence indicates that the database is active. The 2022 ESIA methodology mentions that consultation allowed stakeholders to express expectations, fears, concerns, and questions about the project and its impacts, as well as recommendations on project implementation and the management of environmental and social impacts (p. 139 GCO ESIA 2022). A summary of stakeholder feedback by category, encompassing environmental, social, health, and safety aspects of the project (p. 141-144) is also provided. The 2022 ESIA, in its appendix, has documented all stakeholder comments received during the 2022 ESIA consultation and the third party's (Tropica) responses to them (Appendix 4 Consultations - Comment Registers and Attendance Lists). The evidence does not provide sufficient details to confirm stakeholder consultation on the scope and design of the company's social and environmental monitoring programs (see 2.1.9.3.) and whether all stakeholder comments regarding the monitoring program are recorded and responded to.
2.1.10.1.	(See NEW MINES VS EXISTING MINES below) (NEW MINES) The ESIA report and any supporting data and analyses shall be made publicly available. Detailed assessments of some issues and impacts may be reported as stand-		No evidence was provided by the company to confirm whether a summary of the potential significant environmental and social impacts of the mining project is publicly available. Interviews with a sample of some community stakeholders report that information on environmental and social impact was requested from the company and that they have not received an answer.

	alone documents, but the ESIA report shall review and present the results of the full analysis in an integrated manner. (EXISTING MINES) At minimum, a summary of the potential significant environmental and social impacts associated with the mining operation shall be publicly available.		Corrective Action Period Finding : New evidence reviewed includes the company's website, which indicates that several environmental and social impact reports, covering topics such as water, air, land, cultural heritage, and occupational health and safety, are publicly available, along with the site's most recent Environmental and Social Impact Assessment (ESIA) (Tropica, October 2022). The information is publicly accessible (https://gco.eramet.com/en/eramet-grande-cote/our-commitments/our-commitment-to-transparency). Interviews with company management confirmed that hard copies of the full ESIA report are available upon request at the local Lompoul office. The evidence indicates that the company makes environmental and social impact information publicly available online and provides access to the full ESIA report hard copies upon request.
2.1.10.2.	The operating company shall make publicly available an anonymized version of the ESIA record of stakeholder comments and its own responses, including how each comment was taken into account.	–	Not scored. This requirement does not need to be scored at existing mines per IRMA Guidance issued in 2021.
2.1.10.3.	The environmental and social management plan shall be made available to stakeholders upon request.	◔	Information in the area of the mine is shared primarily through oral tradition. Based upon interviews with a sample of key staff and government officials, some national and regional government officials (i.e., water, land reclamation, environment, mining) receive an annual ESMP report with a summary of aggregated results (i.e., environmental, social, health and safety, etc.). No evidence was provided by the company to confirm that the environmental and social management plan is or would be made available to stakeholders upon request.

			Corrective Action Period Finding : New evidence reviewed includes the Procedure for Stakeholder Involvement and Information Sharing within the Framework of Environmental, Social, Safety and Ethical Management (EGC, March 2025), which outlines the company's commitment to sharing information with stakeholders and specifies that the Environmental and Social Management Plan will be made available upon request. The evidence indicates that the company has developed a procedure to make the Annual Report on the Environmental and Social Management Plan (EGC, April 2025) accessible to stakeholders upon request. The effectiveness of this procedure and its implementation will be further assessed during the next IRMA surveillance audit.
2.1.10.4.	Summary reports of the findings of the environmental and social monitoring program shall be made publicly available at least annually, and all data and methodologies related to the monitoring program shall be publicly available.	◔	No evidence was provided by the company to assess whether summary reports of the findings of the environmental and social monitoring program are made publicly available at least annually, including all data and methodologies related to the monitoring program. Corrective Action Period Finding : The evidence reviewed includes the Procedure for Stakeholder Involvement and Information Sharing within the Framework of Environmental, Social, Safety and Ethical Management (EGC, March 2025), which outlines the company's commitment to sharing information with stakeholders, including the results of participatory monitoring. Additional evidence from other chapters (e.g., water, air, and noise) includes records of participatory monitoring activities and summary outputs indicating that environmental monitoring results were shared with community stakeholders, such as the, Procedure for involving stakeholders in Environmental Monitoring (HSE-PRO-40-12, EGC, March 2025), attendance sheets for participatory

			monitoring campaigns (Eramet, April and May 2025), presentation materials on Training on Environmental Monitoring (Eramet, April 2025), monitoring results and associated attendance records (Eramet, May 2025), and a Participatory Environmental Monitoring Report (EGC, April 2025). Supporting evidence includes the Transmission of Monitoring Report (2024), demonstrating that the company shared the Environmental Monitoring Report on the expansion of its activities and facilities with the Ministry of Environment and Ecological Transition. The annual monitoring reports for the 2022 and 2024 Environmental and Social Management Plans were also shared with the Director of Environment and Classified Establishments in 2023 and 2024, respectively. The evidence indicates that the company communicates the findings of environmental and social monitoring reports to relevant authorities at least annually. The evidence also indicates that environmental participatory monitoring results have been shared with community stakeholders through participatory monitoring processes. The evidence does not indicate that summary reports of the findings of the social monitoring program, including data and methodologies, are made publicly available at least annually.
2.1.10.5.	(See NEW MINES VS EXISTING MINES below) (NEW MINES) The existence of publicly available ESIA and ESMS information, and the means of accessing it, shall be publicized by appropriate means. (EXISTING MINES) The existence of publicly available ESMS information,		No evidence was provided by the company to assess the means it uses to make environmental and social management system (ESMS) information publicly available. Corrective Action Period Finding : Interviews with relevant company staff indicate that physical copies of the Environmental and Social Impact Assessment (ESIA) are available at the company's municipal offices in Darou Khoudoss and Diokoul Diawrigne. The ESIAs, annual monitoring reports, and monthly participatory monitoring reports are also available at the Lompoul Community Information Center. Additionally, the

and the means of accessing it, shall be publicized by appropriate means.		interviewees stated that physical copies of the Report on the Environmental and Social Management Plan (EGC, April 2025) are made available to the public. The evidence indicates that the company provides public access to key environmental and social management documents through local offices and community centers. The evidence does not indicate that the means of accessing these documents are publicly communicated or advertised to stakeholders.

Chapter 2.2—Free, Prior and Informed Consent (FPIC)	Basis for rating

Chapter Not Relevant. The applicability of FPIC for this site was evaluated based on stakeholders' consultation, including community' leaders and local stakeholders, such as members of local NGOs' members and governmental agencies, as well as document review. According to the Office of the High Commissioner for Human Rights (Republic of Senegal, no date) the State of Senegal does not document the presence of Indigenous populations on its territory, while acknowledging that some ethnic minorities - such as the Baïnouk people of Casamance - have been recognized as Indigenous populations at the international level. The document review, including academic articles, indicates that while ethnic minorities are recognized in Senegal, there is no literature documenting the presence of Indigenous peoples in a specific area of the country. For example, the NGO International Work Group for Indigenous Affairs, in their annual report The Indigenous World, 2023 version, does not mention any issues or Indigenous groups in Senegal. Further research on the project area, related geographical areas (Les Niayes, Grande Côte) and concerned regions (Thiès, Louga) also remain non-conclusive.

The Environmental Impacts Assessment conducted for the mine, 2005 ESIA (GCO 2005) and the 2011 Environmental and Social Update (GCO 2011), mention the ethnic groups of the project area (Wolof and Peul), being that the report issued in 2011 indicates that Peul are comparatively a marginalized group, with less secure access to land, less access to community facilities speak, a minority language, and are likely to have less representation in political structures (pages 128-129). The 2005 ESIA (GCO 2005) indicates that apart from Wolof and Peul, other ethnic groups are found in the mining surrounding area (Darou Khoudoss), including Sérères, Diolas and Bambara. The ESIA reports (2005, 2011, 2014, 2022) do not indicate the presence of ethnic minorities among affected villages or in the project area.

In addition, the Senegal census office (Agence Nationale de la Statistique et de la Démographie, ANSD) has not gathered data on “ethnicity” in the latest census (2013 and 2023). Most detailed census data on ethnicity at the regional and departmental levels are dated 1988 and indicate the presence of ethnic minorities in the two departments concerned by the 2022 ESIA : (1) the Tivaouane Department (Thiès region) - including Maures (1%), Bambara (0.5%), Diola (0.4%), and Mandingue/Socé (0.3%) and other (0.6%, not specified) and (2) the Kébémer Department (Louga region) - including Serer (1%), Maures (1.6%) and other (0.2% including Bambara, Diola, Mandingue, Socé, Malinké, Balant, Bassari, Congnagui, Manjaque, Mancane, Sarakholé and Khasonkhé) (Direction de la prévision et de la statistique, 1992a et b).

The audit team’s research indicates that the social groups located near the mining project area are ethnic groups - not Indigenous peoples. Therefore, the evidence reviewed does not indicate the presence of Indigenous peoples in the project area or that Indigenous peoples’ rights or interests are affected by the company’s mining activities.

Chapter 2.3—Obtaining Community Support and Delivering Benefits			Basis for rating
2.3.1.1.	The operating company shall publicly commit to: a. Maintaining or improving the health, social and economic wellbeing of affected communities; and b. Developing a mining project only if it gains and maintains broad community support.	◐	The evidence, Social Development Plan (SDP) (June 8, 2021) developed by an external consultant, Earth Systems, and the company's website, indicates the company has a plan that includes key objectives to improve livelihoods, health, and well-being of affected communities by identifying strategies to improve local conditions and economic opportunities, and this intent is reinforced publicly on the company's website where it discusses responsible governance (environmental, social), and mentions the company’s intent to ‘give something back to all of its stakeholders'. While its online public statements are not perfectly aligned to IRMA criteria, 'publicly commits' as in one of the following (a): maintaining or improving the health, social and economic wellbeing of affected communities, or (b) developing a mining project only if it gains and maintains broad community support, the evidence demonstrates aligned intent. Corrective Action Period Finding :

			New evidence reviewed includes the Community Charter (EGC, undated), which outlines the company's values and commitments to open and transparent dialogue, early engagement of communities in decision-making processes, and the promotion of local culture and socio-economic development. Additional evidence includes the Eramet brochure of its operation in Senegal (Eramet, November 2019), which describes the Social Mining Program as a commitment under its mining convention with the Senegalese State. The program covers areas such as education, health, public hygiene, water supply, and socio-economic development. Both documents are publicly disclosed on the company's website, indicating that the company expresses its commitment to: a. maintaining and improving the health, social and economic well-being of affected communities, as indicated in the Community Charter commitment to minimizing or eliminating any adverse impact on community well-being and implementing programs and projects, as well as in the 2019 Eramet brochure commitment to promoting education, health and socio-economic development. The evidence indicates that the company complies with sub-requirement (a). The evidence does not include a public commitment to (b) developing a mining project only if it gains and maintains broad community support.
2.3.2.1.	For new mines, the operating company shall demonstrate that it obtained broad community support from communities affected by the mining project, and that this support is being maintained.	—	Not Relevant. GCO is an existing mine
2.3.2.2.	For new mines, broad community support shall be determined through local democratic processes or	—	Not Relevant. GCO is an existing mine

	governance mechanisms, or by another process or method agreed to by the company and an affected community (e.g., a referendum). Evidence of broad community support shall be considered credible if the process or method used to demonstrate support: a. Occurred after the operating company carried out consultations with relevant stakeholders regarding potential impacts and benefits of the proposed mining project; b. Was transparent; c. Was free from coercion or manipulation; and d. Included the opportunity for meaningful input by all potentially affected community members, including women, vulnerable groups and marginalized members, prior to any decision or resolution.		
2.3.2.3.	For existing mines, the operating company shall demonstrate that the mine has earned and is maintaining broad community support.	◐	The evidence, consisting of the company's grievance log, interviews with a sample of key staff and community members (not broadly represented but focused on resettled), and a 2023 example of stakeholder support (Memorandum of Understanding (MOU) August 1, 2023), indicates the company strives to earn and maintain broad community support. Signed between the company, a drivers' association in Lompoul Sur Mer and the mayor of the commune of Kab Gaye, the MOU outlines the company's pledge to support the transportation sector during the temporary closure of the R30 road due to the project expansion. The document delineates conditions

agreed upon by both parties, including the provision of a bypass road and monthly financial assistance to driver groups, providing evidence that the company works in good faith to resolve issues to the satisfaction of some community stakeholders. Interviews with the company's community relations staff emphasize the company's commitment to supporting community-led projects.
Stakeholder interviews provided mixed levels of support. Those with moderate to high levels of support mentioned the opportunity for work opportunity, either through direct employment or indirectly as a contract worker, supplier, service provider, or general investment to the region. They emphasized the significance of even a single formal job at the mine helping to sustain a family and the community at large. The opportunity for learning and trades was also expressed; this was particularly important to male youth whereas female stakeholders were more likely to report support for community infrastructure such as clinics and schools in support of the mine operation.
Some stakeholders had a neutral opinion of the operation, believing the project does not impact them directly. Among these people were tenant farmers, transformation center workers, and other informal job holders.

A sample of stakeholders relocated to make way for the mine did not indicate broad support for the mine, among them subsistence farmers and growers, shepherds, tourist camps at the Lompoul Desert, and a collective of fishermen who indicate roadway transportation for getting their products to market was interrupted by the mine. Concerns in all cases center around inadequate compensation for physical and economic displacement, including the loss of livelihoods and familial land. Land compensation, the rates of which are based upon the principles approved by the Government of Senegal (Ad hoc Committee), vary depending on a beneficiary's status.
Stakeholder interviews and auditor reviews suggest that while the company is developing community support, it is not yet fully established in all areas and is ongoing.

2.3.3.1.	The operating company, in collaboration with affected communities and other relevant stakeholders (including workers and local government), shall develop a participatory planning process to guide a company's contributions to community development initiatives and benefits in affected communities.	◐	The evidence, Social Development Plan (SDP) (June 8, 2021); Community Relations - Eramet Group Procedure (November 1, 2022); and Resettlement Action Plan (RAP) (2021), indicates that the company intends to collaborate with stakeholders to guide its contributions to community development initiatives and benefits. The evidence, Social Development Plan (SDP) - Chapter 1 Introduction (June 8, 2021) is a plan created by Earth Systems to identify strategies to improve local conditions and economic opportunities by proposed areas of intervention (health, education, agriculture extension, business opportunities, etc.), and ensure the social acceptability of the GCO project in the Lompoul area. The SDP mentions that GCO must continue to develop collaborative partnerships to design, manage and monitor the SDP, seeking the support of potential partners such as NGOs or public technical services. The Community Relations - Eramet Group Procedure (November 1, 2022) outlines requirements, independent of legal regulations, that all Eramet subsidiaries dealing with high social stakes must comply with. The procedure requires GCO to develop a plan for managing the negative societal impacts associated with the project in consultation with affected communities. Additionally, the company must involve stakeholders in developing Community Investment Programs. The RAP (Chapter 1, 2021) describes that the company has established relationships with project-affected communities, public authorities, and NGOs. The RAP emphasizes the importance of ongoing participatory processes with stakeholders such as social dialogue, providing them with information in a timely manner and obtaining feedback on their concerns and expectations. The evidence does not include information to confirm the implementation of the participatory planning process such as how stakeholder representatives, among them local economic planning entities, community service groups, social service agencies or other

stakeholder representatives, participate to guide the company's contributions to community development initiatives and benefits.

Corrective Action Period Finding :

New evidence reviewed includes a Resettlement Action Plan 2021–2028 (Earth Systems, March 2021), which, in its social and environmental commitments, establishes a participatory process and effective consultation with affected and host communities, fair compensation, and support for community development initiatives. The municipal decree from the Commune of Thiéppe (Republic of Senegal, February 2025) establishes four new commissions (Environment and Biodiversity, Land Monitoring and Resettlement, Community Investment and Employment, and Complaints Management) with mandates to co-develop and oversee community development activities, strengthen dialogue and consultation with stakeholders, co-construct community plans, provide timely information, improve transparency and participation, and create a framework for monitoring, evaluation, and Corporate Social Responsibility best practices. A list of commissions for the village of Diourmel (Republic of Senegal, January 2025) shows that the village maintains 12 sectoral commissions, including those on education, energy, and women's promotion, with designated community members and defined leadership roles. Meeting minutes from Lompoul-sur-Mer document various support requests raised by stakeholders, including the construction of water towers, strengthening of the technical facilities of the Lompoul health post, development of a waste collection and disposal facility, and the construction of fences for community areas, among others. The company also provided evidence of engagement in socio-educational and community development activities financed within the framework of its Social Mining Program. These records indicate that the projects supported by the company were identified and prioritized by the communities through different participatory processes. Documented examples include a letter from the Prefecture of Kébémer confirming the delivery and construction of four classrooms and related school infrastructure in two communes

			(Prefecture Kébémer, 2024); the purchase of seeds for the Farmers' and Foresters' Union of Thiéppe (EGC, November 2022), requested through a community application; and support for priority projects in the commune of Kab Gaye, identified during a coordination meeting with the mayors of Kab Gaye, Diokoul, and Diawirigne (June 2022), which led to the rehabilitation of a health station and the construction of a millet mill (EGC, December 2022). Interviews with company management clarified the role of the new municipal commission, which replaced the previous departmental-level structure, indicating that these municipal commissions are intended to ensure broader participation and representation by holding open community meetings where sponsored projects are decided directly by community members. Interviews with a sample of stakeholders indicated that their perspectives and preferences were taken into account for specific funding requests. However, some interviewees reported only partial awareness of this participatory approach. The evidence, supported by interviews, indicates that participatory structures and a planning process involving affected and host communities and relevant local authorities guide the company's contributions to community development initiatives and benefits in affected communities. The evidence does not indicate that this participatory planning process was developed in collaboration with affected communities, workers, and local government. The effectiveness of the new commissions will be further evaluated during the IRMA surveillance audit.
2.3.3.2.	The planning process shall be designed to ensure local participation, social		The evidence, group-level procedures (Community Relations - Eramet Group Procedure November 1, 2022), Resettlement Action

	inclusion (including both women and men, vulnerable groups and traditionally marginalized community members, e.g., children, youth, the elderly, or their representatives), good governance and transparency.		Plan (RAP 2021) and Social Development Plan (June 8, 2022), indicate that the company aims to implement participatory planning objectives through collaborative partnerships with local stakeholders. The procedure (November 1, 2022) outlines requirements, independent of legal regulations, that all Eramet subsidiaries must comply with, and requires the company to regularly update a map of local stakeholders with the identification of their interests and expectations to ensure local participation. It also requires social inclusion as part of its engagement process, ensuring the participation of women, men, and vulnerable groups. Meeting minutes for Lompoul Sur Mer (2023) evidence participation in planning for community benefits by designated committee leaders. RAP (2021 Chapter 1) includes a group-level sustainable development policy, which is a commitment by the company to better meet stakeholders' expectations and contribute transparently to the economic and social development of host regions by ensuring good governance of its operations. Interviews with a sample of key staff and stakeholders indicate that there are institutional committees established to guide community benefits. The evidence does not include records from meetings highlighting how actions are planned and designed collaboratively or specify how stakeholders such as women, vulnerable groups and marginalized community members (such as youth or the elderly) participate in a planning process to guide the company's contributions. Comments from a sampling of those interviewed suggest more could be done to ensure the participation of community members in the planning process, particularly those responsible for women, or conducting separate meetings to accommodate differences, including those based upon gender, age, and vulnerable group categories. Corrective Action Period Finding : New evidence reviewed includes the Resettlement Action Plan (Earth Systems, 2021), which describes in Chapter 7 stakeholder engagement and planning structures tied to community

			development and social inclusion, and outlines the overarching principles of participation and transparency in Chapter 1. A summary of the project planning meeting (EGC, January 2025) details participants and their contributions to planning for community projects in municipalities impacted by the operations. Several financing letters and agreements, including those for the Economic Interest Group of Women of Lompoul sur Mer (EGC, July 2023), the Commune of Diokoul (EGC, December 2022), and Rony Ndigue (Commune of Thiéppe, February 2025) indicate funding support for inclusive initiatives. A database of vulnerable people supported (EGC, May 2025) documents direct assistance to vulnerable individuals. Local governance is reflected in lists of commissions from Thieppe (February 2025) and Diourmel (Jan 2025). A report on talks with women leaders at resettlement sites (Republic of Senegal, March 2025) gives details on presentations made to women in the village of Foth. A convocation announcement (undated) calls up on recipients to attend meetings to identify and set up village committees in Foot, Diourmel and Thiokhmat and includes a list of stakeholders, including mayors, prefects, and village chiefs. Interviews with a sample of stakeholders indicated that participation in the planning process does not consistently include all community members, particularly those responsible for women, and that separate meetings could help account for differences and the specific impacts of mine operations on these groups. The evidence indicates the company has designed a planning process that integrates participation, inclusion, and governance. The evidence, supported by interviews, does not include information to confirm how planning efforts ensure the participation of all specified vulnerable and marginalized groups, particularly youth, women, elderly persons, or their formal representatives.
2.3.3.3.	If requested by the community and not provided by the appropriate public		At the time of the audit, the company stated that no community requests for access to external experts had been received, though

authorities, the operating company shall provide funding for mutually agreed upon experts to aid in the participatory process.		the company has said they are open to receiving such requests. The evidence, Register of Complaints (GCO August 2023) confirms that no stakeholders have requested access to external experts or filed complaints related to the participatory process between April 2022 and August 2023. The evidence does not include information to confirm if requests for funding for external experts have been made through other means (apart from the grievance mechanism), or whether the company would live up to their word if request were made. Corrective Action Period Finding : New evidence reviewed includes documentation of financial support, stakeholder procedures, participatory structures, and records of assistance to vulnerable individuals. The procedure for involving stakeholders and sharing information (EGC, March 2025) establishes a system for receiving stakeholder requests and explicitly allows communities to nominate independent experts. Minutes from Foth, one of the relocated villages, document the request by two stakeholders to involve an independent expert in order to continue public hearings and the stakeholder engagement process (EGC, May 2025). Interviews with key staff indicated that stakeholders were informed of the new procedure, which requires them to identify and propose an expert for the company's consideration and funding. Company management stated that the Foth community's request will move forward once stakeholders identify and propose an expert for funding consideration. The evidence indicates that the company has established a procedure to provide funding for independent experts to support participatory processes. The evidence does not indicate that the company facilitated the identification of a mutually agreed expert or facilitator, as requested

			by stakeholders, to ensure continuity of the participatory process and community dialogues. The company's handling of these requests and the implementation of the procedure for supporting independent experts will be further evaluated during the IRMA surveillance audit.
2.3.3.4.	Efforts shall be made to develop: a. Local procurement opportunities; b. Initiatives that benefit a broad spectrum of the community (e.g., women, men, children, youth, vulnerable and traditionally marginalized groups); and c. Mechanisms that can be self-sustaining after mine closure (including the building of community capacity to oversee and sustain any projects or initiatives agreed upon through negotiations).	●	The evidence, a collection of Activity and Technical Execution Reports (from 2016, 2020, 2021, and 2022) and the Resettlement Action Plan (RAP) (2021) detail some initiatives to re-establish living standards in resettlement communities and restore and improve livelihoods of affected people (a), including (b) women and children (i.e., clinics) and (c) capacity-building of local institutions and groups, and indicate the company takes measures to procure materials and services from local businesses. The evidence Activity Reports (2020-2022) highlight some actions taken in the context of the Foth Village Resettlement Project, notably around sanitary facilities, compost pits, disinfection, and pest control activities. The 2015-2016 and 2020 Technical Execution Report details the process of establishing Economic Interest Groups (GIE) to favor economic development in 7 impacted hamlets of Foth and Diogo through specific projects / financial contributions for access to micro-credit, agricultural inputs and financial empowerment, including for women, and this is reflected in interviews with GIE participants, among them landscapers whose workforce includes women. The 2021 RAP details some measures targeting different groups, including the strengthening of women's organizations, capacity building of local institutions, consideration of the needs of vulnerable groups, and creation of Resettlement and Livelihood Restoration Committees to implement actions such as agricultural, livestock, and forestry extension services
2.3.3.5.	The planning process and any outcomes or decisions shall be documented and made publicly available.	◐	The evidence, Resettlement Action Plan (RAP) (2021); GCO Social Development Plan (SDP) (June 8, 2021); and a collection of Activity and Technical Execution Reports (from 2016, 2020, 2021, and 2022), ind nted.

The evidence does not provide details to confirm this information is publicly available or shared with stakeholders. A sample of some stakeholders interviewed indicates company outcomes do not always align with company procurement commitments.

Corrective Action Period Finding :

Since the initial audit, the company has developed the Stakeholder Involvement and Information-Sharing Procedure (HSE-PRO-40-12, EGC, March 2025), which sets expectations for engagement, recordkeeping, and public disclosure. It describes how meeting outcomes, expert consultations, and environmental monitoring results are documented, and specifies that reports and summaries are made accessible through proximity information offices, consultation frameworks, and local government partners. Additional evidence includes the creation of a Departmental Committee to support the implementation of the Grande Côte Operations Social Development Program, whose mission is to review projects submitted under the Social Development Program and provide recommendations (Prefecture of Kébémer, February 2022), as well as a decree formalizing the creation of community dialogue commissions in the Commune of Thieppe (Republic of Senegal, February 2025), which states that these commissions are responsible for improving transparency and providing timely, community-specific information. Minutes of meetings document the granting of support to a women's economic interest group in Lompoul-sur-Mer for the transformation of fishery products, covering 107 women (EGC, January 2025). In addition, two procurement-related documents (EGC, February 2019) record the bidding and selection process for public works (including in health and education), demonstrating transparency in contract decisions. Supporting records such as budget allocations (EGC, undated) and multi-year project schedules (EGC, May 2025) provide concrete examples of accessible planning information.

The evidence indicates that the company has established and

			implemented formal procedures that define how the planning process and related outcomes must be documented and disclosed. The evidence does not indicate that the planning process and its decision documentation are publicly available. The implementation of this procedure, including the availability of documentation at the information offices, will be further evaluated during the IRMA surveillance audit.
2.3.3.6.	In collaboration with the community, the operating company shall periodically monitor the effectiveness of any mechanisms or agreements developed to deliver community benefits, based on agreed upon indicators, and evaluate if changes need to be made to those mechanisms or agreements.	◐	The evidence, Livelihood Restoration Procedure (June 22, 2023) and Resettlement Action Plan (RAP) (2021), summarizes the key actions, inputs, outputs and responsibilities for all steps of the resettlement and livelihood restoration process - from census surveys to completion of the resettlement - for the implementation of the 2021-2028 Resettlement Action Plan (RAP) and Livelihood Restoration Program (LRP), including monitoring and evaluation procedures. The evidence does not provide information to confirm that the company, in collaboration with the community, periodically monitors the effectiveness of any mechanisms or agreements developed to deliver community benefits. Refer to IRMA Notes for 2.3.3.6. Corrective Action Period Finding : As in the initial audit, the evidence reviewed includes Chapter 12 of the Resettlement Action Plan (Earth Systems, March 2021), which outlines a participatory framework for internal and external monitoring and evaluation. The plan provides for periodic monitoring of agreed social and economic indicators through community consultation and third-party audits and includes mechanisms for adjusting actions based on stakeholder feedback. Since the initial audit, the company has developed a concept note on the process for implementing its operational commitment plan (EGC, April 2025), which identifies a set of Key Performance

			Indicators (KPIs), related to local development and economic benefits. These KPIs include, for example: number of community projects financed or co-financed, amount invested in local development projects, local employment rate (particularly from neighboring communities), and number of local small and medium enterprise subcontractors involved. The evidence indicates that the company has defined monitoring and evaluation mechanisms, including KPIs, to track the effectiveness of community benefit initiatives. The evidence does not indicate that these KPIs were developed and agreed upon in collaboration with the community, nor that community representatives are actively involved in periodic monitoring and evaluation of these mechanisms

Chapter 2.4—Resettlement Requirements			Basis for rating
2.4.1.1.	If there is the potential that a new mine (including associated facilities) or the expansion of an existing mine or associated facilities may require land acquisition that could result in the involuntary resettlement (for the remainder of this chapter, referred to simply as resettlement) of people, the operating company shall undertake an assessment process to evaluate the potential direct and indirect risks and impacts related to the physical and/or economic displacement of people.		GCO is an existing mine. The evidence, an Environmental and Social Impacts Assessment (ESIA) for the planned Lompoul Crossing segment (October 2022, p. 247-248), includes an evaluation of the potential direct risks and impacts due to the project expansion and concludes that relocation of human settlements and infrastructure is needed to avoid negative impacts. The Resettlement Action Plan (RAP) (Chapter 6, 2021) includes an evaluation of some of the potential direct risks and impacts to human settlements and community infrastructures to be physically displaced during the operational phase of the project, such as loss of land, assets and accessibility, community property and resources, residential structures, and business assets. Categories of vulnerable groups are listed and measures to provide special assistance to vulnerable people when being resettled are presented (RAP Chapter 7, 2021).

			Measures are also proposed to improve women's adaptation to resettlement sites and improve women's livelihoods. The evidence does not include information to confirm the company has undertaken an assessment process consistent with this chapter (refer to IRMA 2.4.1.2. and Chapter Notes).
2.4.1.2.	The assessment shall: a. Be undertaken during the early stages of mining project planning; b. Include identification of alternative mining project designs to avoid, and if that is not possible, minimize the displacement of people; c. Identify and analyze the social, cultural, human rights, conflict, environmental and economic risks and impacts to displaced persons and host communities for each project design alternative, paying particular attention to potential impacts on women, children, the poor and vulnerable groups; and d. Identify measures to prevent and mitigate risks and impacts, and estimate the costs of implementing the measures.	◐	The evidence, an ESIA for the Lompoul Crossing segment of the mine expansion (October 2022, page 248) and a RAP (2021, Chapters 6, 7 and 8), include a risk assessment relating to resettlement as a result of the planned mine activities (2021-2028). The evidence indicates the company undertook assessments that: (a) took place at the early stages of the mining project (between 2020 and 2022, with resettlement planned for 2021 to 2028); (c) considered some potential direct risks and impacts to human settlements and community infrastructures due to resettlement; and (d) proposed some preventive and mitigative measures, along with the estimated costs, as in RAP Chapters 7 and 8, to safeguard local productive systems and skills. The evidence does not provide details to confirm the assessment considered: (b) alternative mining project designs to avoid or minimize displacement; (c) paid particular attention to potential impacts on women, children, poor, and vulnerable groups; and (d) the preventive measures considered physical and economic displacement risk/impacts (i.e., potential loss of income and other means of livelihood, impacts on cultural and social dynamics, access to markets and public services), and the mitigation measures were formulated to uphold social dynamics and prevent social disintegration (i.e., preserving social networks, kin groups, cultural identity, and traditional authority). Corrective Action Period Finding :

New evidence reviewed includes a high-level map of the mine path plan showing the locations of active cemeteries in Foth, Diourmel, and Lompoul, as well as supporting rationale explaining that the dredging plan was modified to avoid these sites (EGC, 2024). Additional evidence includes a database of 148 vulnerable individuals from different communities, including men, women, and children (EGC, May 2025); a list of financial support provided to vulnerable persons, such as for medical treatment (EGC, May 2025); and examples of related payment vouchers (EGC, April 2024). The evidence also includes documentation of the creation of discussion groups for men and women in villages within the project area, as well as lists of EGC's investments in these groups and corresponding vouchers (EGC, 2025). The evidence indicates that:

b. the company considers alternate designs in its decision-making to minimize resettlement, and this is documented in exploration and development maps and by mine development personnel who indicate that the mine path was modified twice in 2022 to avoid displacing local communities;
c. the company developed a database of vulnerable individuals, including children, men, and women, and specific support has been provided to some vulnerable persons; and
d. groups were established as a mitigation measure for men and women in resettled and affected villages, with funding allocated to support income-generating activities and measures to mitigate transportation-related impacts.

Stakeholder interviews indicate that, despite company measures to mitigate displacement impacts, some adverse effects on social cohesion and community dynamics persist. Reported impacts include the separation of households across different locations following partial resettlement, limited space in replacement housing for extended family structures, and reduced access to traditional economic areas and markets for some women.

The evidence indicates that the company partially complies with

			sub-requirements (b), (c) and (d). The evidence does not indicate that: b. the assessment presents a systematic identification and comparative evaluation of project design alternatives with respect to avoiding or minimizing the displacement of people; c. the assessment of differential impacts on women, children, the poor, and other vulnerable groups was linked to specific project risks and impacts; and d. measures to prevent and mitigate physical and economic displacement were designed to maintain social cohesion and minimize disruption to community structures.
2.4.1.3.	The assessment shall be undertaken by competent professionals with experience in resettlement related to large-scale development projects.		The evidence consists of a Resettlement Action Plan, developed by a third party, Earth Systems, (2021, Chapters 1 and 6), detailing the company's evaluation of the potential direct and indirect risks and impacts related to the physical and/or economic displacement of people associated with the Lompoul Crossing segment of the mining project, and includes the lead consultant's CV. The evidence is not sufficiently detailed to highlight if the professional qualifications of those responsible for developing the resettlement action plan associated with a large-scale mining development project have the necessary education, knowledge, proven experience, necessary skills, and training to carry out the work required. Corrective Action Period Finding : New evidence reviewed includes the technical proposals and CVs prepared for the 2016 and 2021 Resettlement Action Plans (RAP) (Earth Systems, May 2020; CRDH, April 2015), indicating that the Earth Systems team possessed relevant qualifications, including training in environmental studies, expertise in international standards, and prior experience with resettlement in Africa. The evidence indicates that the CRDH team members held

			qualifications in engineering, demography, data management, and community development, with experience in demographic, health, and socio-economic surveys, as well as program evaluation. Interviews with key personnel indicated that expert qualifications were a criterion in the selection process for recent resettlement studies. The evidence indicates that the professionals proposed for the 2021 RAP had relevant education, knowledge, and experience. The evidence does not confirm that the CRDH team proposed for the 2016 RAP had prior experience in resettlement or that the personnel listed in the proposals were the same individuals who carried out the 2016 and 2021 RAPs.
2.4.1.4.	The operating company shall document decision-making regarding alternative mining project designs and efforts to minimize resettlement.		The evidence, primarily interviews with a sample of company staff (mining exploration and community relations, among others) in various positions, and stakeholders, among them physically and economically displaced, provide information to confirm the company considers alternate designs in its decision-making to minimize resettlement, and this is documented in exploration and development maps and by mine development personnel who indicate that the mine path was modified twice in 2022 to avoid displacing local communities. The evidence does not specify if the company has a process to compare various alternatives or project designs (i.e., number of affected people, cost, equivalent land/livelihood opportunities for displaced people, environmental and social impacts) and how they are weighted in the analysis.
2.4.1.5.	The assessment shall be made public, or, at minimum, be made available to potentially affected people and their advisors.		The evidence does not include the details to confirm the company has made the Resettlement Action Plan (2021) public or available to those who are potentially affected or specify if the company has informed potentially affected people that they could access the

assessment upon request based upon a sample of interviewees. Note that communication is traditionally in oral and not written formats in the area of the mine, but there is no evidence that committees administering the resettlement process make this information available such as meeting minutes with their constituency.

Corrective Action Period Finding :

New evidence reviewed includes the Procedure for Stakeholder Involvement and Information Sharing (EGC, March 2025), which provides a framework for communication on environmental, social, safety, and ethical management, besides a specific operational plan for resettlement and livelihood restoration (EGC, 2025). Supplemental evidence reviewed includes a summary of a consultation meeting conducted in February 2025 with the five hamlets of Thieppe, an area affected by mine activities, to discuss the resettlement process, as well as a decree establishing dialogue commissions in the commune of Thieppe (February 2025), indicating the company's commitment to dialogue, collaboration, and transparency with stakeholders.

Interviews with the community relations team indicate that the Resettlement Action Plan and Environmental and Social Impacts Assessments are available upon request at the Lompoul community office.

The evidence indicates that the assessment is available to stakeholders upon request.

The evidence does not provide details to confirm that the Resettlement Action Plan (2021) has been made public or proactively made available to all potentially affected people and their advisors, nor that these stakeholders have been informed of their ability to access the assessment upon request.

2.4.2.1.	The operating company shall disclose relevant information and consult with potentially affected people and communities, including host communities, during: a. The assessment of displacement and resettlement risks and impacts, including the consideration of alternative mining project designs to avoid or minimize resettlement; b. The development of resettlement and livelihood options; and c. The development, implementation, monitoring and evaluation of a Resettlement Action Plan (RAP) and/or Livelihood Restoration Plan (LRP).		The evidence includes ESIA reports and a Resettlement Action Plan (RAP), developed by a third party, Earth Systems, (2021, Chapters 6, 8, and 12), an assessment of potential risks and impacts as a result of resettlement associated with the project expansion, and indicates that the company has a process to disclose specific information and consult affected communities and PAPs (People Affected by the Project) at different steps of the resettlement process through the government-guided process (Project Resettlement and Livelihood Restoration Committees) relating to: a. The assessment of some displacement and resettlement risks and impacts, namely the update of PAPs lists, socio-economic surveys and census and the identification of resettlement sites b. The development of resettlement and livelihood options, including the review and validation of resettlement packages and subsistence plans and the validation of resettlement packages and housing specifications. As per (c), the evidence, RAP Chapter 8 (2021), mentions that the company has consulted affected communities, government authorities and stakeholders through the RAP process including formal consultation (meetings and workshops) and informal discussions, and interviews with a sample of community stakeholders indicate some activities with the community disclosing the process of resettlement and its impacts. The evidence does not include information to confirm the company has consulted affected people relating to resettlement monitoring and implementation, through meetings, group discussions, and other forums, including vulnerable groups. Corrective Action Period Finding : New evidence reviewed includes a selection of key elements of the Resettlement Audit conducted by CDS Firm (EGC, 2024) highlighting four aspects of community consultations conducted as part of the Resettlement Action Plan (RAP), including the process of informing people to be resettled, communication channels used,

the reported level of knowledge of Project Affected People (PAPs) regarding resettlement, and consultations for site selection. The evidence also includes a Decree establishing dialogue commissions in Thieppe commune (EGC, February 2025), which reflects a commitment to improved impact management and the creation of a Land Monitoring and Resettlement Commission, a Community Investment Commission, and a Local Content and Employment Commission. These structures aim to support the monitoring and implementation of compensation and livelihood projects. The evidence also includes minutes from meetings held in five hamlets to discuss resettlement and livelihood restoration processes (EGC, February 2024) and resettlement development and cultural heritage management (EGC, July 2025). Additional documentation includes a report on the allocation of temporary travel allowances in Lompoul (Census and Asset Valuation Departmental Commission and Resettlement Departmental Commission, 2023), as well as operational engagement plans and resettlement and livelihood restoration planning documents (EGC, March–May 2025), outlining engagement activities planned and completed during 2025.

Interviews with the company's resettlement team indicate that these plans reflect the inclusion of stakeholders in the implementation and monitoring of resettlement and livelihood activities. Management interviews further indicate that the new dialogue approach and application of the grievance mechanism to resettlement cases have enabled targeted follow-up measures based on feedback obtained through resettlement implementation. Interviews with stakeholders confirm that consultations were held with resettled communities regarding the implementation of resettlement activities, with dialogue meetings serving as platforms for communities to express concerns and request follow-up on pending issues, such as water provision and livelihood restoration.

The evidence, supported by interviews, indicates that:
c. the company has consulted some affected communities, municipal authorities, and other stakeholders through the implementation of the Resettlement Action Plan (RAP), and that

			certain dialogue structures have been established to involve stakeholders in resettlement monitoring. The evidence does not include information to confirm: c. consultation of affected communities, including vulnerable groups and host communities, in the monitoring and evaluation of the RAP and Livelihood Restoration Plan (LRP) through regular meetings, group discussions, or other forums. The effectiveness of the company's process to consult affected communities during the implementation and monitoring of resettlement and livelihood restoration activities will be further reviewed during the next IRMA surveillance audit.
2.4.2.2.	The operating company shall facilitate access, if desired by potentially affected people and communities, including host communities, to independent legal or other expert advice from the earliest stages of project design and assessment, through monitoring and evaluation of the resettlement process.		The evidence, rationale provided by the company and interviews with key company staff (community relations department), indicate that the company has not received any request to provide technical support, independent legal, or other expert advice for affected people and communities. Although the company indicates that there is no interest in facilitated support, interviews with a sample of stakeholders and the company's grievance log (2022) provide evidence assistance to affected communities or host communities (i.e., to independent experts, translators, or others to facilitate their effective participation in the planning, monitoring, and evaluation of actions and/or mitigation measures to improve their livelihoods) to be beneficial. Corrective Action Period Finding : Since the initial audit, the company has created new governance and support structures, including community dialogue commissions in Thieppe (February 2025), a community office in Lompoul (March 2025), hygiene and sanitation committees in Diourmel and Ndiayenne (EGC, 2024), and the provision of internal expert participation in community meetings, such as a

			hydrogeology specialist discussing water resources (EGC, May 2025). Additional evidence includes the Grievance Mechanism Procedure (EGC, 2022) and case documentation for the November 2023 and 2024–2025 grievances, which illustrate formal avenues for communities to raise concerns and seek resolution, but do not demonstrate that the company facilitates access to independent legal or other expert advice. Interviews with the company's social team indicate that no formal requests for assistance have been received from communities. Interviews with a sample of stakeholders indicate that, despite recent initiatives, resettled and affected communities continue to seek information and assistance regarding issues such as replacement land, completion of resettlement, compensation, access to water, and dust and road management. The evidence indicates that potentially affected people and communities have access to internal support structures and, in some instances, to the company’s technical and hygiene experts. The evidence does not indicate that the company has implemented a process to facilitate access to independent legal or other expert advice, if desired by potentially affected people and communities, from the early stages of project design through the monitoring and evaluation of the resettlement process. The effectiveness of the company’s process to facilitate access to independent legal and expert advice will be further reviewed during the next IRMA surveillance audit.
2.4.2.3.	People from affected communities, including host communities, shall have access to an effective mechanism to raise and seek recourse for concerns or		The evidence, Grievance Mechanism Procedure (July 2023) and complaints register (SAFEE Complaints Register August 2023) indicates that the company has a procedure providing a framework for stakeholders to raise and seek resolution or remedy to grievances that may occur in relation to the company and its mining-related activities, including land acquisition and

	grievances related to displacement and resettlement.		resettlement. The company provided two (2) completed grievance forms from stakeholders (Sample Claims Form, April 13, 2023, and June 25, 2023) as examples as well as grievance reporting statistics for 2022 (31 grievances in total, SAFEE Stakeholder Reporting), indicating some accessibility at the operational level. More than half of the grievances received were related to resettlement, compensation and land acquisition and these stakeholders are among those who report, through onsite interviews, that the grievance mechanism does not work as intended (i.e., accessible, timelines for remedy, etc.). The evidence does not include an assessment of grievance mechanism effectiveness that aligns with the effectiveness criteria of the UN Guiding Principles on Business and Human Rights or information to indicate that stakeholders participated in grievance mechanism design.
2.4.3.1.	When project-related displacement is deemed unavoidable, a census shall be carried out to collect appropriate socio-economic baseline data to identify the people who will be physically or economically displaced by the project and determine who will be eligible for compensation and assistance.		The evidence, Resettlement Action Plan (RAP), developed by a third party, Earth Systems, (2021, Chapters 6 and 8) and the latest Environmental and Social Impact Assessment (October 2022), indicates that socio-economic surveys were conducted at the household, hamlet and village levels between February and May 2011, as well as an Inventory of Potentially Affected Assets and a population census. In addition, the evidence indicates that a hamlet/village level socio-economic survey was also conducted in 2020, by a third-party company, Earth Systems, with representatives of 87 villages and hamlets to be physically or economically displaced over the period 2022-2030. The 2021 RAP also involved a census and assets inventory of affected persons, with similar details as in the previous ESIA, developed in 2011. The evidence does not include details to confirm that the census carried out provided enough information to collect appropriate socio-economic baseline data to identify the people who were physically or economically displaced by the project and determine who would be eligible for compensation and assistance, as it does

not include: methodological details about the census population (i.e., how many affected households / persons, in which villages, how many surveys were conducted per village, what sample of households, how selected, etc.), the content of the census and household survey - such as a form, the scope / extent / depth of census and socio-economic surveys, and how the content of the socio-economic survey might differ between 2007, 2011, 2020 and 2023.

Corrective Action Period Finding :

Since 2015, EGC has provided organizational and financial support for the establishment of Economic Interest Groups (EIGs) for men and women in affected communities to compensate for loss of agricultural income through economic diversification. EIGs are organizational structures that enable community members to access income-generating activities collectively. EGC has supported groups in various sectors, including security services, compost production, agricultural inputs, food sales, and livestock fattening.

New evidence reviewed includes a “Baseline” folder containing several spreadsheets (EGC, May 2025) with pre-resettlement data at the village and hamlet levels for Thiakmat and 73 hamlets across the project area. The data include information on health and education infrastructure, ethnicity, religion, common health issues, identification of hamlet chiefs, and general land location, as well as limited household-level data such as marital status (for Foth) and number of rooms before and after resettlement (for all resettled households). The “Monitoring” folder includes two spreadsheets presenting a data governance dashboard tracking resettlement progress by village, including infrastructure provision, livelihood restoration, economic opportunities for physically displaced villages and EIGs creation (EGC, May 2025). Another spreadsheet (EGC, no date) compares pre- and post-resettlement village-level data on basic infrastructure and services (e.g., latrines, electricity, water, health facilities) with estimated costs for resettled villages. A report on a recent survey conducted in five hamlets (EGC, January 2025)

			indicates that data are collected at three levels: hamlet (community infrastructure, cemeteries, socio-economic activities), compound (shared assets, number of households), and household (marital status, water source, household composition). Interviews with a sample of stakeholders, including in communities to be resettled, confirm that a census and asset inventory were conducted at the household level. However, stakeholder feedback does not confirm whether a household-level socio-economic survey was conducted to collect baseline socio-economic data. The evidence indicates that the company collected census and asset data at the household level for physically resettled households, and some additional socio-economic baseline data at the village or hamlet level, such as community infrastructure, economic activities, and health issues. The evidence does not provide sufficient information to confirm that a census was conducted to collect socio-economic baseline data at the household level for economically displaced people. For physically displaced households, the evidence does not provide details on the content of household census or surveys, such as a template and how it might have changed for the period 2011-2025.
2.4.3.2.	In the absence of host government procedures, the operating company shall establish compensation eligibility criteria and a cut-off date for eligibility. Information regarding the cut-off date shall be well documented, and disseminated along with eligibility information throughout the mining project area.	—	Not relevant. Senegal government has established procedures for compensation eligibility. Compensation is based on a method of valuing losses incurred that considers replacement cost. The compensation paid is designed to cover the replacement value of the affected asset, calculated at market cost, as well as the transaction costs of acquiring another asset of the same type. Rates are based upon the principles approved by the Government of Senegal (Ad hoc Committee) and vary depending on a beneficiary's status. These different statuses are considered when calculating compensation, depending on the occupancy type: residential, business or farm.

			Status can be traced back to Senegal's historical roots and independence in 1976 and laws which delineate three categories of land - national, state, and private, and that make management of land resources complex, particularly in rural areas in which there are (a) owners with a real right to the land they occupy (holders of land titles or titles granted on the State's private domain such as leases or concessions), (b) occupants of land in the national domain (holders of deeds of sale through transactions or authorizations from the State), and (c) tenants (leaseholders). Local committees bring together the populations concerned about the resettlement process, both in the context of the peaceful acceptance of involuntary displacement and in the subsequent management of collective citizen resources. These committees act as liaisons between the Ad hoc Committee and affected PAPs. In order to take into account, the wishes of the vast majority of PAPs and the desired timeframe for vacating the land, compensation is paid in cash. Compensation is paid for loss of land, equipment, buildings, temporary loss of housing, loss of income, business income, relocation, and travel, among others. For loss of residential land, compensation includes cash for formal and informal owners, covering development costs and basic services based on replacement costs without depreciation, including expenses for wells, latrines, and businesses, with additional moving expenses for resident owners and commercial operators. Negotiations to set compensation are governed by a Conciliation Commission for owners of formal titles, while owners of non-formal deeds are received by a committee chaired by a Regional Governor. [Source: International Institute for Environment and Development (2016), Stable URL: http://www.jstor.com/stable/resrep02672.7]
2.4.3.3.	In the case of physical displacement, the operating company shall develop a		The evidence, Resettlement Action Plan (RAP) (2021), indicates that the company has developed a Resettlement Action Plan for the

Resettlement Action Plan. If the project involves economic displacement only, a Livelihood Restoration Plan shall be developed. In either case, these plans shall, at a minimum: a. Describe how affected people will be involved in an ongoing process of consultation throughout the resettlement/livelihood restoration planning, implementation and monitoring phases; b. Describe the strategies to be undertaken to mitigate the negative impacts of displacement and improve or restore livelihoods and standards of living of displaced people, paying particular attention to the needs of women, the poor and vulnerable groups; c. Describe development-related opportunities and benefits for affected people and communities; d. Describe the methods used for valuing land and other assets; e. Establish the compensation framework (i.e., entitlements and rates of compensation for all categories of affected people, including host communities) in a transparent, consistent, and equitable manner; f. Include a budget and		period of 2021 to 2028 which includes descriptions of: (a) how affected people will be involved in an ongoing process of consultation throughout the planning, implementation, and monitoring phases. RAP Chapter 7 (2021) describes that affected individuals will be consulted about compensation and resettlement options; rehabilitation measures; and impacts on their livelihood and invited to actively participate in the identification of mitigation and rehabilitation measures. RAP Chapter 8 (2021) indicates that consultations include informal (Regular discussions and inclusion of stakeholders in studies and surveys) and formal (structured workshops and consultation meetings) consultations, (b) strategies to mitigate the negative impacts of displacement and improve or restore livelihoods and standards of living for those displaced, with particular attention to vulnerable groups. RAP Chapter 7 (2021) outlines impacts on livelihood (i.e. farmland, water wells, fruit trees, etc.) and measures to mitigate these impacts. Vulnerable groups, such as households falling below the generally accepted poverty line, are provided with special assistance such as priority access to all mitigation measures and development assistance (pages 48-50), (c) development-related opportunities and benefits for affected people and communities, such as details of training for impacted communities. The evidence also indicates training that will occur at many levels (individual, family, youth/adult/women groups) and cover topics such as management of agriculture and farms, fisheries, forests, and finances, (e) an established compensation framework. RAP Chapter 7 (2021) includes a rights matrix outlining entitlements and rates of compensation for all categories (permanent loss, temporary loss, and temporary disruption) of affected people, including the various allowances (moving, support for re-establishment based on different livelihoods, livelihood extension). RAP Chapter 8 further describes compensation rates and how they are finalized through consultations with affected communities, and (f) a budget and implementation schedule (RAP Chapter 8, 2021). The evidence does not include:

implementation schedule; and g. Be publicly available.			(d) a clear description of the methods used for valuing land and other assets. It should be note that such information was provided in the 2011 RAP (Chapter 8) but a similar schedule for the 2021 RAP was not provided; (e) details relating to the compensation framework are considered transparent, consistent, and equitable. The evidence, Conformity Assessment of Finished Plants (2016-2023) (September 2023), as well as interviews with those economically or physically displaced, indicates that affected people received a single lump sum payment without a clear understanding of the nature of the various indemnities received (p. 91); (g) Information to confirm that the RAP is publicly available. Corrective Action Period Finding : New evidence reviewed includes a database of vulnerable people and related support (EGC, March 2025), a report on the creation of women's Economic Interest Groups (EIGs) in Kebemer and Tivavouane (EGC, March 2025), the Operational Engagement Plan (EGC, March 2025), and a decree establishing dialogue commissions in Thieppe commune (EGC, February 2025). In addition, the Resettlement Procedure (EGC, June 2023) was also reviewed as it describes a participatory process for defining and validating compensation packages through public meetings and local committees, but does not provide details on valuation methods, entitlements, or detailed compensation rates. The evidence also includes examples of land compensation evaluations for economically affected persons, outlining amounts for irrigated and rain-fed land, fruit and valuable tree species and agricultural infrastructure (EGC, 2021-2024). According to the company, compensation aims to enable farmers to acquire alternative land and maintain sustainable income sources. Further, review of the 2021 Resettlement Action Plan (RAP) (Earth Systems, 2021) indicates that it provides partial guidance on entitlements and compensation methods. For instance, physically displaced households are entitled to 0.5 ha of land, with additional land allocated according to the size of the affected plot, though the calculation method is not specified.

			The RAP also specifies that compensation for affected crops is calculated based on yield per hectare and approved market values, and outlines general principles and entitlement values for the loss of housing, land, and infrastructure, as presented in the Rights Matrix (Table 8-1). In addition, it provides details on compensation rates for fruit and valuable trees (Figure 8-5, 2020 data), but no comparable detailed rate scale or production values table was identified for crops. Interviews conducted with the community relations team indicate that project documentation, such as the RAP, is available for consultation at the Lompoul office. Interviews with a sample of stakeholders suggest that transparency in compensation payments has improved and is generally perceived positively compared to the initial audit period. However, community interviewees expressed concerns regarding land compensation, noting that it was not always perceived as fair, consistent, or clearly communicated among displaced households. The evidence, supported by interviews, indicates that: d. the 2023 Resettlement Procedure includes a partial description of the methods used for valuing land and other assets; e. a framework is in place to establish compensation amounts for different types of indemnities associated with land acquisition for economically displaced persons; and g. the RAP is publicly available. The evidence does not indicate that: d. the methodology used to value land and other assets is fully described, including valuation methods, entitlements, or compensation rates; and e. the compensation framework has been established in a transparent, consistent, and equitable manner.
2.4.4.1.	In all cases, when people are physically displaced as a result of the		The evidence, Resettlement Action Plan (RAP) (2021), interviews with key company staff (community relations department) and a sample

development or expansion of a mine or its associated facilities: a. The operating company shall provide relocation assistance that is suited to the needs of each group of displaced peoples and is sufficient for them to improve or at least restore their standard of living at an alternative site; b. New resettlement sites built for displaced people shall offer improved living conditions; and c. Displaced people's preferences with respect to relocating in pre-existing communities and groups shall be taken into consideration and existing social and cultural institutions of the displaced peoples and any host communities shall be respected.		of stakeholders that include affected populations, indicate that the company intends to provide: (a) relocation assistance that is suited to the needs of each group of displaced people and is sufficient for them to improve or at least restore their standard of living at an alternative site. The company is aware that resettled households will face costs associated with moving, therefore, every household is entitled to an appropriate moving allowance (RAP Chapter 7, page 19); (b) improved living conditions for displaced people (RAP Chapter 7, page 10), as it includes a rights matrix describing the compensation policy for different types of loss (i.e., displacement, loss of land, loss of infrastructure, etc.). Displaced persons are entitled to improved living conditions such as improved access to educational and religious facilities; health services; electricity; and waste management. The evidence does not include information to confirm: - the implementation of (a) and (b). The evidence, Conformity Assessment of Finished Plants (2016-2023) (September 2023), indicates that the various mitigation measures have been insufficient to restore livelihoods, resulting in a drop in income and decline in purchasing power of displaced households associated with a drop in agricultural production and loss of pastoral land (pages 112 and 120); - that the company accounts for displaced people's preferences with respect to relocating to pre-existing communities and groups, and that they respect existing social and cultural institutions of the displaced peoples and any host communities (c); and - that affected persons and communities, including host communities, were consulted in the development of resettlement and livelihood options. Corrective Action Period Finding : New evidence reviewed includes a corrective action plan developed in response to recommendations from the 2023 Conformity

			Assessment of Finished Plants audit (EGC, March 2025), which outlines improvements related to allowances, agricultural support, assistance for vulnerable groups, and local employment initiatives. Additional evidence includes a monitoring dashboard presenting village-level indicators on resettlement implementation, such as housing provision, committee establishment, and planned economic projects (EGC, March 2025). Supporting documents include a folder on compensation ("Indemnisation") with spreadsheets detailing household-level land valuation and payment amounts (EGC, 2024), construction authorizations and contracts (EGC, 2024–2025), and records of ongoing socio-economic initiatives such as women's group formation and financing, hygiene training, and compost production activities (2022–2024). The 2025 Human Rights Impact Assessment (Good Corporation, May 2025) indicates that communities raised concerns about village site selection, access to collective infrastructure, loss of agricultural and grazing land, and impacts on traditional livelihoods. Interviews with a sample of stakeholders indicate that affected communities continue to face challenges in fully restoring their livelihoods due to the loss of agricultural, garden, and pasture areas. The evidence indicates that : a. relocation assistance is provided, and; b. new resettlement sites are designed to offer improved living conditions. The evidence does not include information to confirm that: a. relocation assistance is adequate to enable physically displaced people to improve or restore their standard of living; b. new resettlement sites provide improved living conditions; and c. the social and cultural institutions of displaced people and host communities have been respected.
2.4.4.2.	In cases where physically displaced people have formal legal rights to the	—	Not relevant. The evidence, Resettlement Action Plan (RAP) developed by a third party, Earth Systems, (2021 Chapters 3),

	land or assets they occupy or use, or do not have formal legal rights but have a claim to land that is recognized or recognizable under national law: a. The operating company shall offer the choice of replacement property (land and assets) of at least equal value and characteristics, security of tenure, and advantages of location; and b. If cash compensation is appropriate and preferred by the affected people, compensation shall be sufficient to replace lost land and other assets at full replacement cost in local markets		presents the legislative and regulatory framework of the RAP. The document mentions that there is no land title in the area and local people have the right to use the land according to customary practices under the jurisdiction of the rural community. Since the implementation of Law No. 76-66 in 1976, which delineated three categories of land - national, state, and private - the management of land resources has become increasingly complex in Senegal. Customary land tenure systems, deeply ingrained in Senegalese society, historically viewed land as a communal resource managed by local leaders. Traditional practices differ from legal frameworks enacted since independence, leading to ongoing tensions between customary and statutory land governance systems. Despite legislative reforms aimed at decentralization, local governments still struggle with limited authority over land matters, perpetuating a sense of disconnection between formal laws and local realities. The lack of implementation and enforcement of land laws further exacerbates challenges, with perceptions of land grabbing by both the state and private investors fueling tensions at the grassroots level. This summary draws from the report "Land investments, accountability and the law: Lessons from Senegal" by Mamadou Fall and Moustapha Ngaido, published by the International Institute for Environment and Development in 2016. [Source: International Institute for Environment and Development (2016), Stable URL: http://www.jstor.com/stable/resrep02672.7]
2.4.4.3.	In cases where physically displaced people have no recognizable legal right or claim to the land or assets they occupy or use, the operating company shall: a. Offer options for adequate housing with security of tenure; and b. Compensate for the loss of assets	◐	Compensation rates are based upon the principles approved by the Government of Senegal (Ad hoc Committee) and vary depending on a beneficiary's status. These different statuses are taken into account when calculating compensation, depending on the type of occupancy: residential, business or farm. Status can be traced back to Senegal's historical roots and independence in 1976 and laws which delineate three categories of land - national, state, and private, and that make management of land resources complex, particularly in rural areas in which there are (a) owners with a real right to the land they occupy (holders of land titles or titles granted

	other than land at full replacement cost, provided that the people had been occupying the project area prior to the cut-off date for eligibility.		on the State's private domain such as leases or concessions), (b) occupants of land in the national domain (holders of deeds of sale through transactions or authorizations from the State), and (c) tenants (leaseholders). Based on the Resettlement Action Plan (RAP) (2021 Chapter 3), displaced people have no formal rights to the land. The evidence, RAP Chapter 7 (2021), indicates that the company: (a) offered housing to resettled households; and (b) compensate the loss of fruit trees and valuable trees (agreed rates in consultation with the government), residential structures (market value), other household and commercial structures (at market equivalent), other business (non-specified retail and commercial structures) (fully replaced or compensated at a given rate), private water wells and trenches (replaced at functioning level). Interviews with a sample of resettled stakeholders indicate that in some cases the offered options did not provide adequate housing and cash compensation was not enough to guarantee their well-being. The evidence does not include a description of the compensation program, records of compensation payments, including differentiation between compensation for the loss of assets and the various allowances (moving assistance, establishment allowance), or the details to confirm: (a) housing was adequate for all households and households were offered a choice of adequate housing with security of tenure. The Conformity Assessment of Finished Plants (2016-2023) (September 2023) indicates some discrepancies in water provision for certain households and the malfunctioning of the sanitary blocks in many dwellings, likely to alter living conditions for affected people (page 127). Besides, the evidence provided does not specify the security of tenure for replacement land, as the 2021 RAP (Chapter 7) was prepared before knowing potential resettlement sites through specific investigation. (b) how market value, rates and allowances were established in the

2021 RAP, and how "full replacement cost" was established. The Conformity Assessment of Finished Plants (2016-2023) (September 2023) indicates that compensation and restoration measures have been insufficient to restore the standard of living of affected people (pages 112 and 120).

Corrective Action Period Finding :

New evidence reviewed includes a spreadsheet with household-level data for resettled households in Lompoul and Diourmel (EGC, 2025), presenting information on household size, housing type and characteristics, and temporary displacement arrangements where applicable. The evidence also includes a spreadsheet comparing pre- and post-resettlement village-level conditions, such as access to roads, health, religious, and education infrastructure, potable water, housing type, and sanitation, as well as associated implementation costs (EGC, May 2025). A summary of consultation meetings held in five hamlets in Thieppe to discuss the resettlement process, upcoming surveys, and community feedback was also reviewed (EGC, February 2025).

The evidence indicates that:
a. village-level data on housing provision is available; and
b. compensation for certain non-land assets (e.g., solar panels, wells, pumps) was provided at replacement value.

The evidence does not provide sufficient information to confirm that:
a. all resettled households were offered adequate housing options with security of tenure; and
b. the basis for determining “full replacement cost” was established, including how market value, rates, and differential allowances were calculated, or that compensation measures go beyond full replacement cost to ensure restoration of affected people’s standard of living.

2.4.5.1.	If project-related land acquisition or restrictions on land use result in economic displacement, regardless of whether or not the affected people are physically displaced, the operating company shall apply the following measures: a. When commercial structures are affected, the business owners shall be compensated for the cost of re-establishing commercial activities elsewhere, for lost net income during the period of transition, and for the costs of the transfer and reinstallation of the plant, machinery, or other equipment, and the employees shall be compensated for lost income; b. When affected people have legal rights or claims to land that are recognized or recognizable under national law, replacement property of equal or greater value shall be provided, or, where appropriate, cash compensation at full replacement cost; and c. Economically displaced people who are without legally recognizable claims to land shall be compensated for lost assets other than land at full replacement cost.	◐	The evidence, Resettlement Action Plan (RAP) (2021), indicates that the company intends to: (a) provide full replacement or full compensation in cash for commercial structures affected by the project. RAP Chapter 7 indicates that consultations with affected businesses are required to determine the value of potential losses including losses of employment, and that all business assets will require full compensation at a market equivalent rate. Besides, the document indicates that further support will be provided to ensure any loss of livelihood or employment income is mitigated through the provision of a business support package including access to skills training and preferential access to project-related employment opportunities. (b) replace and/or compensate individuals for the loss of land, including those with or without formal legal rights to land. RAP Chapter 3 indicates a lack of formal legal rights to land for most project-affected persons. When permanent loss is greater than 20% of a household's assets, the land and/or asset owner will be offered a physical replacement of land and assets of equal or greater productivity. When agricultural land-for-land replacement is not possible, a cash equivalent will be provided, at full market replacement cost. The evidence indicates that compensation values will be determined based on the average production value, the land use intensity, and five years of harvest value. (c) fully compensate economically displaced people, without legal claims to land, for their lost assets such as crops, irrigation structures (water wells and trenches), fruit and valuable trees. The evidence does not include a documented compensation framework or the information to confirm the implementation of (a), (b), and (c) such as records of compensation valuation and payments, including transition assistance. Corrective Action Period Finding : New evidence reviewed includes minutes of meetings held with

eight tourism operators between 2023 and 2024, documenting agreed compensation packages with allocations across several components (hydraulic, tourism, urban, and human resources) (EGC, 2023–2024). Valuation spreadsheets (EGC, 2024) list individuals affected by land loss and describe how compensation packages were calculated, including valuations for land area, crops, trees, and agricultural infrastructure such as wells and irrigation systems. Additional evidence includes a report indicating that 33 farmers received temporary travel allowances to compensate for income loss (Departmental Commission for the Census and Valuation of Assets, April 2023) and proof of payments supporting the creation of one women's and one men's Economic Interest Group (EIG) to promote alternative income opportunities (EGC, no date). The 2025 Human Rights Impact Assessment (Good Corporation, May 2025) highlights concerns related to access to replacement land, including delays, adequacy of compensation amounts, and gaps in coverage, such as whether all eligible households and affected assets were actually included and compensated as planned. The Resettlement Action Plan (Earth Systems, 2021) rights matrix (Table 7-1) specifies that replacement land is provided for physically displaced households (minimum 0.5 ha with additional land according to affected plot size) and for households losing irrigated farmland exceeding 20% of total assets, while others receive cash compensation and agricultural support over five years.

Interviews with a sample of stakeholders, including tourism operators, indicate varying levels of support, with some receiving prepared infrastructure and others bare land requiring self-investment. Transition costs, employee income loss, and impacts on client networks were reported as insufficiently compensated. Interviews with community members also suggest inconsistencies in compensation coverage and valuation methods, particularly regarding outdated rates and disparities in treatment among households. Women reported loss of economic assets and delays in access to promised collective agricultural land.

The evidence, supported by interviews, indicates that:

			a. compensation for the cost of re-establishing commercial activities is provided, as tourism operators received compensation packages that included elements for employee income loss; and b. compensation packages for affected people included land, crops, and other productive assets. The evidence does not indicate that: a. compensation provided to tourism operators was sufficient to restore commercial activities, cover lost net income, and reinstallation costs; b. replacement property or cash compensation provided to affected persons with legal rights or claims to land was equivalent to full replacement cost; and c. compensation for assets of economically displaced people without legal claims to land was provided at full replacement cost.
2.4.5.2.	All economically displaced people whose livelihoods or income levels are adversely affected shall be provided opportunities to improve, or at least restore, their means of income-earning capacity, production levels, and standards of living, and transitional support shall be provided based on a reasonable estimate of the time required to restore their income-earning capacity, production levels, and standards of living. Additionally: a. For people whose livelihoods are land-based, replacement land that has a combination of productive potential, locational advantages, and other factors at least equivalent to that being lost shall be offered as a matter of priority;	◐	The evidence, Resettlement Action Plan (RAP) (2021 Chapter 7), indicates the company intends to provide opportunities to restore or improve means of income earning capacity, production levels and standards of living for all economically displaced people. Additionally, the evidence indicates that: (a) for people whose livelihoods are land-based, such as agricultural and livestock-grazing land, the company intends to prioritize offers of land replacement equivalent to that which was lost. (b) the project will not significantly affect fishing activities and no specific provision for livelihood restoration is required. However, funds from the Business Livelihood Support and Restoration Fund will need to be used to ensure that the activity is supported when it is impacted. Communities who use land for timber and non-timber forest products that will be impacted will be entitled to access forest resources extension support, as well as access to timber. (c) if circumstances prevent the company from providing similar land or resources as described above, alternative income-earning opportunities will be provided, such as providing the affected individuals with preferential employment and training activities in

b. For people whose livelihoods are natural resource-based and where project-related restrictions on access apply, continued access to affected resources or access to alternative resources with at least equivalent livelihood-earning potential and accessibility shall be provided; and c. If circumstances prevent the operating company from providing land or similar resources as described above, alternative income earning opportunities shall be provided to restore livelihoods		the rehabilitation areas impacted by mining. The evidence also indicates other alternative income-earning opportunities, such as technical assistance, the establishment of a cooperative garden, and market links through micro-credit with a small-enterprise development component. The evidence does not include an assessment of livelihood restoration of economically displaced PAP effectiveness, or the information to confirm the intended measures were implemented that reflects: (a) replacement land of equal or higher productive potential was provided to people whose livelihoods are land-based; (b) continued access to affected or alternative resources with at least an equivalent livelihood earning potential was provided to affected people whose livelihoods are natural-resource-based, such as grazing, timber, and other forest products and fruit trees; and (c) proposed alternative income-earning opportunities were provided to economically affected people. Corrective Action Period Finding : Since 2015, EGC has provided organizational and financial support for the establishment of Economic Interest Groups (EIGs) for men and women in affected communities to compensate for loss of agricultural income through economic diversification. EIGs are organizational structures that enable community members to access income-generating activities collectively. EGC has supported groups in various sectors, including security services, compost production, agricultural inputs, food sales, and livestock fattening. New evidence reviewed includes a summary table outlining 19 corrective actions and their implementation timeline from 2019 to 2025 related to the 2023 CDS compliance audit (EGC, May 2025), and a document summarizing recommendations from the 2023 CDS resettlement audit (EGC, March 2025). Evidence also includes documentation on the financing modalities of EIGs, describing petty

cash management and microenterprise funding mechanisms at resettlement sites (EGC, March 2025), as well as records of the women's EIG in Lompoul-sur-Mer, noting fund allocations to six EIGs (EGC, December 2024). Valuation spreadsheets (EGC, 2024) list individuals affected by land loss and describe how compensation packages were calculated, including valuations for land area, crops, trees, and agricultural infrastructure such as wells and irrigation systems. Additional evidence includes the Resettlement Procedure (EGC, June 2023), which outlines a participatory process for defining and validating compensation packages through public meetings and local committees but does not describe valuation methods or specify compensation rates.

Interviews with a sample of stakeholders, including community members, indicate that while EIGs were established, their effectiveness in restoring livelihoods has been limited. Several EIGs were reported as inactive due to insufficient financing and lack of sustained support. Stakeholders noted that the company did not regularly purchase EIG products and that available infrastructure was inadequate for production. Women reported that EIG participation did not compensate for their previous land-based livelihoods and that promised collective agricultural land remains unfulfilled. Youth participants expressed frustration with unmaterialized commitments, resulting in reduced engagement.

The evidence, supported by interviews, indicates that:
c. alternative income-earning opportunities were provided to some economically displaced people through the establishment of EIGs.

The evidence does not include details to confirm:
a. replacement land with equal or higher productive potential was provided to affected people whose livelihoods were land-based;
b. continued or alternative access to natural resources of equivalent livelihood potential was provided to those whose livelihoods were resource-based; or

			c. alternative income-earning opportunities have restored or improved livelihoods to pre-displacement levels.
2.4.6.1.	In order to be certified by IRMA, if a new project will require the displacement of Indigenous Peoples the operating company shall obtain the free, prior and informed consent (FPIC) of affected indigenous communities before proceeding with the resettlement and mine development (as per IRMA Chapter 2.2).	–	Not scored. Refer to IRMA Guidance for existing mines.
2.4.6.2.	If a new mine will require the displacement of non-Indigenous Peoples, the operating company shall make a good faith effort to negotiate agreements with all households that will be physically or economically displaced by the mining project before proceeding with the resettlement, even if the company has the legal means to acquire land or restrict land use without their consent.	–	Not scored. Refer to IRMA Guidance for existing mines.
2.4.6.3.	Prior to negotiating with affected people, the operating company shall provide or facilitate access to resources necessary to participate in an informed manner. This shall include, at minimum: a. Copies of RAP and/or LRP; b. Details on what to expect at various stages of the resettlement or livelihood restoration process (e.g., when an offer	◐	The evidence, a resettlement procedure, conformity assessment, resettlement action plan and livelihood restoration program, indicate the company plans to provide information to all stakeholder groups. The Resettlement Procedure (June 2023) summarizes key actions for the implementation of the 2021-2028 Resettlement Action Plan (RAP) and Livelihood Restoration Program (LRP) indicating the company's intention to disclose specific information and consult affected communities and potentially affected people at different steps of the resettlement process. The Conformity Assessment of Finished Plants - 2016-2023 (September 2023) is an audit of completed resettlement

will be made to them, how long they will have to respond, how to access the grievance mechanism if they wish to appeal property or asset valuations, legal procedures to be followed if negotiations fail); and c. Independent legal experts or others to ensure that affected people understand the content of any proposed agreement and associated information.		commissioned by GCO to assess the conformity of involuntary displacements carried between 2017 to 2023, and includes the review of community involvement, disclosure of relevant information and facilitation of access to independent legal advice. The Grievance Management Procedure (July 2023) presents the company's plans to disclose specific information and consult affected communities and PAPs at different steps of the resettlement process through meetings, group discussions, and other forums. The evidence does not provide details to confirm that the company: (a) shared copies of RAP and LRP to affected communities and people, including in national languages; (b) shared details about the resettlement process to all stakeholder groups, including women, youth, and vulnerable people, through the various stages of resettlement/livelihood restoration process, including broad knowledge about the grievance mechanism; and (c) provided independent legal or other experts, as support for the process. Information sharing is generally through oral tradition. According to interviews with a sample of stakeholders, among those physically or economically displaced, resettled communities and their members were not provided information or resources, such as the support by an independent expert, to participate in an informed manner prior to negotiating resettlement/livelihood restoration agreements. Corrective Action Period Finding : New evidence reviewed includes communication materials illustrating the grievance mechanism process (EGC, 2024) and announcing the opening of a grievance management office in Lompoul (EGC, March 2025). Evidence also includes correspondence from local authorities indicating that two compensation cases were referred to legal expertise to resolve disputes between EGC and affected stakeholders (2024). Additional documentation comprises community meeting minutes in which resettlement and

compensation matters were discussed, including valuation approaches in seven hamlets of Médouane, temporary relocation and indemnities in Lompoul-sur-Mer, and safety discussions with women in Foth (EGC, 2017–2024). Community dialogue meeting minutes for Lompoul-sur-Mer and five hamlets were also provided (EGC, April–May 2025). The evidence indicates that some meetings were held to discuss the resettlement process and compensation valuation, and communication efforts were undertaken to promote awareness and access to the grievance mechanism; and legal expertise was engaged to address specific resettlement or compensation cases between EGC and affected stakeholders.

Interviews with a sample of stakeholders indicate that while some communities received information about resettlement and compensation, consultation was inconsistent across locations. Several community members reported not being informed in advance of key timelines, such as housing provision, relocation duration, and land acquisition schedules. Interviewees demonstrated awareness of the grievance mechanism but expressed concerns regarding its independence and effectiveness. No stakeholders interviewed indicated awareness of access to independent legal or other experts to support them through the process.

The evidence reviewed indicates that the company complies with sub-requirement:
b. community members in some locations received information on what to expect at various stages of the resettlement and compensation process, including through community meetings and communication materials on the grievance mechanism.

The evidence does not indicate that:
a. the Resettlement Action Plan and the Livelihood Restoration Plan were shared with local communities and affected people; and,

c. the company has established and implemented a process to provide or facilitate access to independent legal experts or other

			independent advisors to ensure that affected people understand the content of proposed agreements and associated information prior to negotiations. The legal expertise referenced in the evidence appears to have been engaged to resolve specific disputes between EGC and affected stakeholders, rather than as independent support available to affected persons. The effectiveness of the company's engagement processes, including the extent to which affected people are provided with timely access to complete and transparent information and to independent legal or technical support, will be further reviewed during the next IRMA surveillance audit.
2.4.6.4.	In cases where affected people reject compensation offers that meet the requirements of this chapter and, as a result, expropriation or other legal procedures are initiated, the operating company shall explore opportunities to collaborate with the responsible government agency, and, if permitted by the agency, play an active role in resettlement planning, implementation, and monitoring to mitigate the risk of impoverishment of those affected people.	–	Not relevant. There is no indication of expropriation or the initiation of other legal procedures after affected people rejected compensation.
2.4.6.5.	Forced evictions shall not be carried except in accordance with law and international best practice, and the requirements of this chapter.	◐	The evidence, RAP (Earth Systems, 2021), does not prohibit the use of force, and interviews with key staff indicate the company does not resort to forced eviction. A sample of potentially affected stakeholders, among those physically and economically displaced, indicate that police have accompanied company staff when individuals have refused compensation or relocation, and felt intimidated. The evidence does not include reports of the use of force or a

memorandum of understanding (MOU) with government police within the mine concession area detailing the use of force in accordance with international best practice and the requirements of this chapter.

Corrective Action Period Finding :

New evidence reviewed includes a Safety Policy (EGC, January 2025) outlining principles related to the use of force, including standards of conduct to be observed by security personnel, preventive actions, a commitment to adopt IRMA responsible practices, compliance with Senegalese legislation, avoidance of excessive use of force, and collaboration with local authorities and defense and security forces. Additional evidence includes training material on the IRMA audit process, stakeholder engagement principles, and communication guidelines, as well as attendance sheets confirming IRMA awareness training for staff and two subcontractors, Servair and ADC (EGC, February–March 2025). The 2025 Human Rights Impact Assessment (Good Corporation, May 2025) also notes that the Security Department launched a training campaign on the use of force for guards, intending to train all agents, while highlighting the absence of contractual clauses on this topic in the Vigassistance contract and the expiration of the Memorandum of Understanding with the gendarmerie.

Interviews with a sample of stakeholders, including members of communities scheduled for resettlement, indicate concerns regarding the involvement of security forces in resettlement-related incidents. Some interviewees, including representatives of the Collective for the Defense of the Niayes, alleged that police and forestry services supported EGC during eviction activities.

The evidence indicates a formalized commitment to responsible practices and avoidance of excessive use of force, consistent with Senegalese regulations.

The evidence does not indicate whether any evictions carried out by

			or on behalf of the company are conducted in accordance with international best practice for evictions, including, as applicable, prior notice, exploration of feasible alternatives to eviction, meaningful consultation with affected persons, provision of appropriate compensation and remedy, and oversight of actions taken by state security forces in connection with evictions. The effectiveness of the company's alignment with international best practice and IRMA requirements for evictions, will be further reviewed during the next IRMA surveillance audit.
2.4.6.6.	The operating company shall take possession of acquired land and related assets only after compensation has been made available, and, where applicable, resettlement sites and moving allowances have been provided to the displaced people.	◐	The evidence, RAP Chapter 8 (2021), details the resettlement approach, mentioning that compensation will be paid prior to relocation (p. 18 and 20). The evidence, RAP Chapter 1 (2021), mentions that a moving allowance will be provided during relocation (p. 10). The evidence, Conformity Assessment of Finished Plants - 2016-2023 (September 2023), indicates that compensation was paid to most households prior to resettlement, through a single cheque including all payments (p. 90). The SAFEE Register of Complaints (August 2023) indicates one case associated with a delay in the payment of expenses for a family plot, and no details to confirm the grievance has been resolved were presented. The evidence does not include information to confirm that the company's resettlement process ensures that compensation and moving allowances are paid before the company takes possession of the land and related assets or specify if delays in compensation payments were discussed with affected people through documented agreements. Corrective Action Period Finding : New evidence reviewed includes receipts and payment vouchers (EGC, March 2023), which indicate that moving allowances and compensation for other expenses, such as ceremonies and demobilization of goods and materials, were provided to some

			stakeholders. Some receipts indicate that payment was scheduled a few days prior to the resettlement or moving day. Interviews with a sample of stakeholders indicate that, in certain cases, resettlement occurred before compensation was provided and before resettlement sites were made available. The evidence indicates that moving and other allowances are provided. The evidence, supported by interviews, does not indicate that the company consistently ensures compensation is made available, including moving allowances and access to resettlement sites, before taking possession of land or related assets.
2.4.6.7.	The operating company shall document all transactions to acquire land rights, and all compensation measures and relocation activities.		The evidence includes interviews with key staff relating to compensation in view of their transactions database on their computer screen, along with an example of a committee meeting decision approving such transactions, indicating that the company documents transactions. The evidence does not include compensation transactions. Corrective Action Period Finding : New evidence reviewed includes receipts and payment vouchers (EGC, March 2023) showing transactions related to moving allowances and other expenses, such as ceremonies and demobilization of goods and materials. Additional evidence includes an “Indemnisation” folder with spreadsheets detailing land compensation valuations at the household level and related payments (EGC, 2024), as well as a spreadsheet comparing village-level pre- and post-resettlement information on public infrastructure and associated costs (EGC, May 2025). The evidence indicates that the company documents some

			transactions related to moving allowances, land acquisition, and certain compensation measures. The evidence does not confirm that the company systematically documents all transactions associated with land rights, compensation measures, and relocation activities.
2.4.7.1.	Critical The operating company shall establish and implement procedures to monitor and evaluate the implementation of a Resettlement Action Plan (RAP) or Livelihood Restoration Plan (LRP), and take corrective action as necessary until the provisions of the RAP/LRP and the objectives of this chapter have been met.		The evidence, Resettlement Procedure (June 2023), an internal document, summarizes the key actions, inputs, outputs, and responsibilities for all steps of the resettlement process - from census surveys to the completion of the resettlement - for the implementation of the 2021-2028 Resettlement Action Plan (RAP) and Livelihood Restoration Program (LRP), including monitoring and evaluation procedures. The procedure states that resettlement monitoring is to be carried out by an external, qualified consultant experienced in resettlement to ensure impacts are managed following the RAP, confirm that there are no residual impacts, and, if necessary, plan corrective actions. Performance indicators for the 2021-2028 RAP and LRP monitoring campaign are outlined in the Resettlement Procedure (June 2023), including the effectiveness of procedures for consulting people affected by the project (PAP), compensation to PAP in accordance with the policies outlined in the RAP, provision of transition support and allowance payments, provision of income restoration and rehabilitation assistance, compliance with grievance procedures, and coordination and conduct of resettlement activities. According to some interviewees, including a sample of those resettled, consultation conducted by the company's employees and a third party do not always fulfill expectations related to resettlement implementation, income restoration, and community development, including needed corrective actions. The evidence does not include information to confirm: - a coherent monitoring plan, including schedules and budgets, as well as a specific methodology to monitor performance, impact, and

completion, was developed;
- external consultants are qualified to undertake monitoring;
- monitoring of physical and economic displacement under an RAP and LRP is being carried out in all areas and is ongoing (not as a snapshot in time), including monitoring of livelihood restoration for households whose land was acquired but who did not experience physical displacement;
- RAP and LRP effectiveness are assessed, including implementation of correlated corrective actions when monitoring and evaluation demonstrate that resettlement and livelihood objectives are not being met;
- PAPs are consulted during the monitoring and evaluation process.

Corrective Action Period Finding :

New evidence reviewed includes documentation and data systems related to the monitoring and implementation of resettlement and livelihood restoration activities. Evidence comprises multiple databases containing demographic and baseline information at the hamlet level, as well as household-level data for resettled families covering dwelling characteristics, replacement land, and agricultural equipment provision (EGC, May 2025). Operational evidence includes documentation on resettlement village infrastructure and construction activities (EGC and Government of Senegal, 2021–2025), valuation spreadsheets detailing compensation amounts for crops and trees (EGC, 2022–2024), and records of livelihood restoration support, such as rent and travel allowances, vulnerable people assistance, and Economic Interest Group (EIG) establishment and financing (EGC and local authorities, 2014–2025). Additional evidence includes a 2025 livelihood restoration action plan outlining projects, budgets, and timelines for training, social infrastructure, and community agricultural initiatives, as well as an operational engagement plan summarizing actions recommended in the 2024 CDS resettlement audit (EGC, 2025). Evidence of data governance includes dashboards tracking progress indicators on resettlement and livelihood restoration (EGC, 2025) and monitoring tools such as the SAFEE/WeSustain, Triskell, and Power BI platforms, supported

by training and database management records (EGC, 2024–2025). A revised Resettlement and Livelihood Monitoring Plan (EGC, April 2025) defines performance indicators covering infrastructure delivery, land allocation, vulnerable people support, EIG creation, and entrepreneurship outcomes. Supporting evidence includes regulatory decrees (Republic of Senegal, 2021–2022), a Livelihood Restoration Procedure (EGC, 2023), stakeholder engagement records, community meeting minutes, feedback surveys, and a SAFEE grievance register (EGC, March–May 2025).

Interviews with the company's resettlement team indicate that the introduction of data governance tools and community engagement mechanisms has supported improved tracking and follow-up of resettlement activities. Interviews with a sample of affected stakeholders indicate that information on monitoring results is not consistently communicated, and feedback on implementation outcomes is limited. Some community representatives noted that livelihood restoration measures, including EIG initiatives, have not fully restored previous income levels.

The evidence indicates that the company has established and is implementing procedures to monitor and review RAP/LRP implementation, and that corrective actions have been initiated since the initial audit, including revisions to the monitoring plan, implementation tracking through dashboards and data platforms, actions linked to 2023/2024 audit recommendations, strengthened dialogue and grievance mechanisms, and planning for additional socio-economic data collection.

The evidence does not include documented evaluation of outcomes and longer-term livelihood restoration impacts against the objectives of this chapter, nor evidence that monitoring results and related feedback are consistently communicated to affected stakeholders.

2.4.7.2.	Periodically, the operating company shall report to affected people and other relevant stakeholders on progress made toward full implementation of the RAP or LRP.		The evidence, Resettlement Procedure (June 2023), indicates the company plans to disclose specific information and consult affected communities and potentially affected people at different steps of the resettlement process, including implementation of the RAP. The evidence, RAP Chapter 12 (2021), indicates that the company will regularly consult affected people to ensure the monitoring of resettlement implementation, through meetings, group discussions, and other forums, including the Project Resettlement and Livelihood Restoration Committees. Interviews with affected communities and potentially affected people indicate a lack of information. The evidence does not include information to confirm past and ongoing reporting activities to affected persons and other relevant stakeholders such as documentation of meetings or the reporting frequency consistent with this chapter. Corrective Action Period Finding : New evidence reviewed includes a replacement land database summarizing the implementation progress of land replacement measures at the household level, presented in a Yes/No format for land access (e.g., acquisition, signature) and land equipment (e.g., wells, solar panels) in each resettled community (EGC, May 2025). Additional evidence includes documentation of a new community dialogue framework established in the Thieppe commune, consisting of four commissions focused on Environment and Biodiversity, Land Monitoring and Resettlement, Community Investment and Local Content and Employment, and Community Complaints Management and Follow-up (EGC, March 2025). Meeting minutes from community dialogue sessions in Lompoul-sur-Mer and five hamlets in Keur Amadou Ba (EGC, April–May 2025) indicate that these structures have served as platforms to discuss stakeholder engagement, resettlement monitoring, community concerns, and next steps. The evidence also includes minutes documenting progress on certain compensation measures, such as housing construction, solar kit installation, and land and agricultural

			equipment allocation (EGC, 2024–2025). Interviews with the company's resettlement team indicate that the new dialogue approach and the application of the grievance mechanism to resettlement cases have facilitated more frequent exchanges on implementation progress and allowed for targeted responses to challenges identified through community feedback. Interviews with a sample of stakeholders indicate that information on resettlement activities is now being shared more consistently compared to the time of the initial audit. However, some communities expressed the need for more regular and transparent communication on the status of resettlement commitments and grievance resolution. The evidence, supported by interviews, indicates that new dialogue structures have been established to facilitate engagement and share updates on selected aspects of resettlement implementation. The effectiveness of the process for the company to periodically share resettlement implementation progress with affected communities will be further reviewed during the next IRMA surveillance audit.
2.4.7.3.	Where resettlement is deemed to pose a risk of significant adverse social impacts the operating company: a. Shall retain competent professionals to verify the operating company's monitoring information and provide advice on additional steps needed to achieve compliance with the requirements of this chapter; and b. Shall commission a completion audit that:	◐	The evidence includes a study undertaken by a commission, Safety Development Council (CDS, acronym in French), a regional government commission, to review ongoing RAP implementation titled, 'Follow-Up on Current Installations' (September 2023) i. It is based on a survey conducted in four villages of Kab Gaye municipality, which are in the process of being temporarily or permanently resettled in 2023 and includes some recommendations on additional steps to improve communication (around rights and grievance process), dialogue (committees), overall compensation process and the implementation of mitigation measures. A household survey was conducted with 91 of the 255 households to be resettled in 2023. The evidence, Conformity Assessment of Finished Plants - 2016-2023 (September 2023), is an audit of

i. Occurs after the company deems that its RAP/LRP has been fully and successfully implemented; ii. Is carried out by external resettlement experts; iii. Includes, at a minimum, a review of the mitigation measures implemented by the operating company, a comparison of implementation outcomes against the requirements of this chapter, and a determination as to whether the commitments made in the RAP/LRP have been delivered and the monitoring process can therefore be terminated; and iv. Is made available to affected people and their advisors.		completed resettlement to assess the conformity of involuntary displacements carried out between 2017 to 2023. It is based on a household survey conducted with 244 of the 334 already resettled households in six villages (or "first-generation displaced villages") in the municipality of Darou Khoudoss, as well as key informant interviews and eleven community forums, targeting vulnerable groups and women in resettled communities. The evidence indicates that the commission conducted a completion audit on a segment of those populations resettled. The report (Follow-Up on Current Installations 2023) included the efficiency of some mitigation measures implemented, the implementation outcomes against main IRMA resettlement topics (community involvement, planning and preparation for resettlement and livelihood restoration, mitigation measures for physical and economic displacement, resettlement and livelihood restoration agreements), as well as the delivery of RAP commitments and the company's efforts to restore living standards. The evidence does not include the data or details to confirm: (a) resettlement monitoring consistent with this chapter related to significant adverse social impacts and associated monitoring analysis are conducted by resettlement social or technical specialists. (b) the audit is consistent with (i) - (iv) in which: i. Occurs after the company deems that its RAP/LRP has been fully and successfully implemented; ii. Is carried out by external resettlement experts; iii. Includes, at a minimum, a review of the mitigation measures implemented by the company, a comparison of implementation outcomes against the requirements of this chapter, and a determination as to whether the commitments made in the RAP/LRP have been delivered and the monitoring process can therefore be terminated; and iv. Is made available to affected people and their advisors. In addition, the evidence does not specify a strategy (i.e., criteria and courses of action) to care for vulnerable groups such as PAPs with

			very low incomes living in precarious conditions (no water or electricity) such as female heads of households (widowed or divorced), elderly, particularly those in charge of young children, those with disabilities, early heads of households (orphans) on low incomes and without support, and other socio-economic conditions that put them at a disadvantage or marginalize them.
2.4.8.1.	Where land acquisition and resettlement are the responsibility of the government, the operating company shall collaborate with the responsible government agency, to the extent permitted by the agency, to achieve outcomes that are consistent with this chapter.	—	Not Relevant. Land acquisition and resettlement are the responsibility of the company, which is governed by national legislation and guided by land tenure policies and traditional rights according to government procedures. The body empowered to manage population displacements for the GCO project is the Ad Hoc Committee for the Supervision of Operations to Clear the Rights-of-Way of Major State Projects, created by order of the Prime Minister and comprising all the State's technical departments concerned by population displacements. Local authorities (communes, rural communities, municipal and regional councils) participate in decision-making to guide fair compensation. A sample of land committee meeting minutes, ESIA (October 2022), a RAP (2021), and a report, 'Follow Up on Current Installations' (2023), and interviews with key staff indicates that the company collaborates with government agencies who participate in land committee meetings and whose members approve payments to the economically and physically displaced.
2.4.8.2.	The operating company shall identify government resettlement and compensation measures. If these measures do not meet the relevant requirements of this chapter, the operating company shall prepare a supplemental plan that, together with the documents prepared by the responsible government agency, shall address the relevant requirements of this chapter. The company shall include	—	Not Relevant. Land acquisition and resettlement are the responsibility of the company, which is governed by Senegalese national legislation and guided by land tenure policies and traditional rights according to government procedures. The body empowered to manage population displacements for the GCO project is the Ad Hoc Committee for the Supervision of Operations to Clear the Rights-of-Way of Major State Projects, created by order of the Prime Minister and comprising all the State's technical departments concerned by population displacements. Local authorities (communes, rural communities, municipal and regional councils) participate in decision-making to guide fair compensation.

	in its supplemental plan, at a minimum: a. Identification of affected people and impacts; b. A description of regulated activities, including the entitlements of physically and economically displaced people provided under applicable national laws and regulations; c. The supplemental measures to achieve the requirements of this chapter in a manner that is permitted by the responsible agency and an implementation schedule; and d. The financial and implementation responsibilities of the operating company in the execution of its supplemental plan.		A supplemental plan meeting the requirements of (a) to (d) is not included as evidence. Refer to IRMA Notes for 2.4.8.2.

Chapter 2.5—Emergency Preparedness and Response			Basis for rating
2.5.1.1.	Critical All operations related to the mining project shall have an emergency response plan conforming to the guidelines set forth in United Nations Environment Programme, Awareness and Preparedness for Emergencies at the Local Level (APELL) for Mining.		The evidence includes two Emergency Response Plans (ERP) pertaining to the Diogo mining operation (version 4, September 2022, and version 5, January 2024), an ERP pertaining to GCO's Dakar port activities (version 2, September 2020), which is outside of the scope of this IRMA assessment, and an Emergency Preparedness and Response Procedure (October 2020). The Diogo mining operation ERP (version 5) outlines geographical coverage, risk assessment, alert and evacuation details, emergency equipment

requirements, rescue organizations' contact information (i.e., town halls, national fire brigade, hospitals, etc.), communication protocols, a mention of training (i.e., drills), and information on petroleum substances (i.e., diesel, oil, grease) along with risks, consequences, and responses to various fire and explosion scenarios, particularly operational risks to workers.

While the company maintains emergency equipment and trained emergency personnel in Diogo and the WCP, the evidence does not provide an integrated site-wide plan consistent with the APELL guidelines (10 steps) for Mining by the United Nations Environment Program that:
- identifies potentially affected stakeholders, among them communities, contractors, and service providers (i.e., community guards);
- includes the whole mine concession, including communities and populations along transportation routes;
- involves communities and populations in ERP plan consultation, development, testing and implementation;
- involves workers, including contractors (besides managers, i.e., safety, security, first aid, emergency response) and workers representatives in ERP plan consultation, development, testing, and implementation;
- covers emergencies unrelated to workplace hazards such as bushfires, vehicle accidents, or slope failure (i.e., dunes), potentially affected community members and rural populations in the area of the mine as well as workers and drivers; and
- includes an assessment of the agency of potentially affected individuals to escape in the event of an emergency (i.e., their age, level of ability, economic status, access to communication, ability to flee from potential hazards in the event of an emergency, etc.).

Corrective Action Period Finding :

Since the initial audit, the company has provided an updated Emergency Preparedness and Response Plan (ERP) (EGC, April 2025), a Risk Assessment for the development of the ERP (EGC,

March 2025), and 22 community questionnaires from different communities (Darou Beye, Diogo, Foth, Keur Korka, Keur Gamou, Diourmel, Thiakhmat, Lompoul Sur Mer, Pagar, Keur Amadou Ba) on perceived risks associated with the operation (EGC, February 2025). Meeting minutes documenting Community Feedback and Consultations on the updated ERP (EGC, May 2025) describe the company's presentation of the revised plan to nine (9) communities and document stakeholders' comments, indicating that the company has solicited and incorporated community input. Additionally, minutes from a Security and Safety Workshop (EGC, February 2025) show participation from worker representatives and members of relevant departments (Occupational Health & Safety, Safety & Emergency, Environment, Hydrogeology, Water Management, and Communities), who reviewed the ERP and related safety documents and provided several recommendations. The evidence indicates that in alignment with the APELL for Mining Appendix and its ten steps, the ERP addresses:

- (Step 1) Identified emergency response participants and mapped potentially affected stakeholders, outlining their roles, resources, and concerns through questionnaires;
- (Step 2) Evaluated risks and hazards and defined options for risk reduction, preparing emergency scenarios for those risks identified as major following a risk analysis (e.g., fire, tank explosion, chemical spill, tailings pile collapse, train collision/derailment, public health risk, bushfires), including response procedures and contact information for internal and external emergency contacts;
- (Step 3) Engaged community representatives, workers' representatives, and relevant departmental team members in reviewing the updated emergency plan for adequacy and coordination, including communication procedures;
- (Step 4) Identified response tasks not yet covered by existing plans through exercise procedures and various drills, including a section dedicated to improvements and missing actions;
- (Step 5) Matched tasks to the resources available from the identified participants, defining internal and external emergency functions, their coordination mechanisms, and listing available resources, equipment, and external agencies to contact in case of an

incident;
- (Step 6) Updated and integrated individual plans into a site-wide emergency response and communication plan, incorporating feedback from workers' representatives and relevant communities;
- (Step 7) Committed the integrated plan to writing and obtained formal approval from local authorities, sharing the most recent version with the relevant authorities, including the Ministry of the Interior (Civil Protection Department), the National Fire Brigade, the Ministry of Environment and Ecological Transition, and the Ministry of Mines and Geology;
- (Step 8) Communicated the integrated plan to participating groups, including workers' representatives and relevant departments, and ensured that emergency responders are trained, conducting drills and exercises with the participation of community stakeholders, workers, and contractors;
- (Step 9) Established procedures for the periodic testing, review, and updating of the emergency response plan as part of the emergency drill procedures; and
- (Step 10) Communicated the plan to community stakeholders from potentially affected localities, including Diogo, Darou Bèye, Foth, Keur Korka, Diourmel, Thiakhmat, Pagar, Lompoul Sur Mer, and the five hamlets.

The evidence indicates that the company has developed an Emergency Preparedness and Response Plan that is substantially aligned with APELL guidelines.

The evidence does not include details to confirm that the site's Emergency Preparedness and Response Plan is fully aligned with certain aspects of the APELL steps, including:
- (Step 1) a detailed register of potentially affected communities. As a result, it is not possible to verify that all affected communities have been fully integrated into emergency preparedness activities, including participation in drills and the process for ERP review, updates, and communication.
- (Step 2) an evaluation of the response capacity of potentially affected populations (e.g., children, elderly, persons with reduced

			mobility, or limited access to communication). - (Step 3) participation by non-emergency workers, contractors, or service providers in ERP consultations.
2.5.1.2.	The operating company shall: a. Conduct an exercise to test the plan, with key participants describing how they would respond to a variety of different emergency scenarios, at least every 12 to 24 months; and b. Update the communications contacts of the emergency response plan at least annually.	●	The evidence, Diogo area ERP (version 4, September 2022, and version 5, January 2024), and a WCP maintenance fire simulation post-mortem report for an October 18th, 2022, drill exercise at the maintenance workshop (a scenario of the fire drill, objectives for the mock drill, equipment and participants involved, a chronology of the event and recommendations for response improvement) indicate that: (a) the company involved workers and emergency personnel in a simulated fire drill in the WCP maintenance workshop to test plan effectiveness in a key area of the mine site. The evidence does not include the details to confirm emergency response plan testing: (a) covers all areas of the mine operation and involving all stakeholders (i.e., workers, contractors and affected community members), a variety of emergency situations such as chemical spills, roadway accidents, drowning, confined space extraction, bush fire, etc., and that these drills are conducted at least every 12 months, or that (b) emergency response plan communication contacts are updated at least annually. Corrective Action Period Finding : New evidence reviewed includes the Site Emergency Response Plan (EGC, April 2025), an Emergency Risk Evaluation (EGC, March 2025), and a Log of Completed and Planned Emergency Exercises and Scenarios (EGC, May 2025). Additional evidence includes an Emergency Drill Report for a Fire at the Power Station (EGC, May 2025), Minutes from a Community Drill on a Drowning Incident in a Pond (EGC, May 2025), an Electrocution Scenario Drill in the Foth Area with Community Participation, including an Attendance Sheet

			(EGC, May 2025), and Photographs of a Vehicle Collision Drill (EGC, May 2025). These documents outline emergency responses for a range of scenarios. The Procedure for Planning and Implementing Emergency Response Exercises (EGC, May 2025) specifies objectives, responsibilities, and key stages from planning to evaluation, and establishes that drills should occur once or twice a year depending on type (such as internal, community-based, or multi-stakeholder) with a frequency of at least every 12 to 24 months (page 6). The evidence indicates the company: a. conducts exercises to test different emergency scenarios outlined in its Emergency Response Plan, with key participants including workers and, where appropriate, community members, at least every 12 to 24 months; and b. updates the communication contacts in its Emergency Response Plan at least annually, as reflected in the 2025 plan, which replaces the prior plan from 2024. The implementation of these procedures, including the execution of drill exercises and the updating of communication contacts, will be further reviewed during the next IRMA surveillance audit.
2.5.2.1.	Critical The emergency response plan shall be developed in consultation with potentially affected communities and workers and/or workers' representatives, and the operating company shall incorporate their input into the emergency response plan, and include their participation in emergency response planning exercises.	●	The evidence, a report describing a fire simulation and drill exercise at the WCP maintenance workshop (October 18th, 2022), an emergency response plan (ERP) GCO - Diogo ERP (September 2022) known as a POI (Plan d'Opération Interne), as well as interviews with key staff and a sample of workers, workers representatives, and community stakeholders, indicates the company has included the participation of some workers in its emergency response planning exercises. The fire simulation and drill exercise report (October 2022) describes the exercise scenario and the response, indicating the participation of emergency response personnel and select workers, and resulted in five (5) recommendations to improve preparedness and emergency response. Meeting minutes (Environmental Commission, Darou Khoudos, October 2023) indicate the company's intention to involve community stakeholders (the environment

commission and village representatives) in emergency preparedness and response. Interviews with key management staff indicate the company consults with institutional stakeholders as required by national legislation.

The evidence, including interviews with a sample of community members and workers, does not include the details to confirm the company has consulted stakeholders or included the participation of all affected communities' members and non-emergency workers (including contractors) or their representatives in the development or update of emergency response plans or planning exercises, or incorporated inputs on emergencies related to roadway transport. Refer to 2.5.1.1.

Corrective Action Period Finding :

New evidence reviewed includes the site's Emergency Response Plan (ERP) (EGC, April 2025), a Risk Assessment for the development of the ERP (EGC, March 2025), and filled-out questionnaires from different communities (e.g., Foth, Lompoul-sur-Mer, Diogo, Diourmel) on perceived and evaluated risks associated with the operation (EGC, February 2025), which were integrated into the emergency response plan. Meeting minutes documenting community consultations on the updated plan (EGC, May 2025) described how feedback was incorporated and further comments solicited, and resulted in a list of planned amendments. Minutes of a Security and Safety Workshop (EGC, February 2025), which included worker representatives and other relevant departmental team members, indicate their participation in reviewing the emergency response plan and related safety documents, resulting in several recommendations. Additional documentation reviewed includes a log of completed and planned emergency exercises and scenarios (EGC, May 2025), an emergency drill report for a fire at the power station (EGC, May 2025), and minutes and photos from emergency drills involving communities, workers, and contractors in various simulated scenarios, such as a drowning incident in a pond, a vehicle collision, and an electrocution drill (EGC, May 2025).

			Interviews with key staff indicate that the emergency response plan was developed in consultation with relevant stakeholders, workers' representatives, and potentially affected communities. It was noted that the drill exercises also serve as a means for the company to raise awareness and gather feedback from communities. Interviews with worker representatives confirmed their participation in the consultations for the emergency response plan, providing contributions that were integrated into the plan. The evidence, supported by interviews, indicates that the company's emergency response plan was developed in consultation with community stakeholders and workers' representatives, incorporating their feedback, and that stakeholders, including local community agencies such as the Fire Brigade, emergency health services, and the local police, as well as workers and contractors participate in emergency drills. Since the some of the evidence is recent, the continued implementation of the updated Emergency Response Plan and Drill Exercise Procedure, with the ongoing participation of relevant stakeholders, will be further evaluated during the surveillance audit
2.5.3.1.	All operations related to the mining project shall be covered by a public liability accident insurance policy that provides financial insurance for unplanned accidental events.	●	The evidence, Attestation Assurance Responsabilité Civile, is a letter from the insurer, Salama Assurances Sénégal, describing the insurance amount and deductible for material damage and loss and material damage and loss due to sudden and accidental pollution. The evidence includes a confirmation of the amount of the insurance coverage at 2,5 million euros and that policy #20003 - 820 000052 is valid from July 1, 2022, to June 30, 2023. The evidence does not include policy language, interviews with insurers or key staff to confirm public liability accident insurance remains valid, (through January 2024), with financial insurance for unplanned accidental events to cover expanding operations over time.

			Corrective Action Period Finding : New evidence reviewed includes Public Liability Insurance policies for EGC operations, including an assurance letter (Finafrica, July 12, 2024, Policy No. 20003-820000054) covering the period from July 1, 2024, to June 30, 2025, which describes coverage for bodily injury and property damage with a premium of 11,575,212 CFA francs. An invoice from Finafrica (June 2025) indicates the extension of insurance services from July 1, 2025, to June 30, 2026. In addition, a civil liability assurance letter (Axa, June 2024, Policy No. 6201109) covering the period from July 1, 2024, to June 30, 2025, provides civil environmental liability coverage for unplanned accidental events, including but not limited to exploration, mining, processing, transport, power generation, water pumping and treatment, rail and port facilities, and ancillary activities, with a premium of 3,279,785,000 CFA francs. Interviews with company management confirmed a public liability accident insurance policy is in place. The evidence, supported by interviews, indicates that the company maintains public liability accident insurance that is renewed annually and provides financial coverage for unplanned accidental events.
2.5.3.2.	The public liability accident insurance shall cover unplanned accidental events such as flood damage, landslides, subsidence, mine waste facility failures, major spills of process solutions, leaking tanks, or others.	●	The evidence, Attestation Assurance Responsabilité Civile, is a letter from the insurer, Salama Assurances Sénégal, describing insurance amount and deductible for material damage and loss and material damage and loss due to sudden and accidental pollution. The evidence includes confirmation of coverage in case of material damage or loss as well as damage or loss from pollution incidents. The evidence does not include a description of clauses and exclusions of the insurance policy with regards to subsidence, leaking fuel tanks or others such as saltwater intrusion in surface

			groundwater as a result of mine practices. Corrective Action Period Finding : New evidence reviewed includes an assurance letter (Axa, June 2024 – Policy No. 6201109) valid from July 1, 2024, to June 30, 2025, and the general conditions of the policy (Axa, undated). The policy covers events including, but not limited to, flood damage, landslides, subsidence, mine waste facility failures, major spills of process solutions, and leaking tanks, and provides coverage for damage to soil, water, protected species, and natural habitats, with a total premium of 3,279,785,000 CFA francs. A civil liability insurance letter (Axa, July 2025) confirms that coverage has been extended through June 30, 2026. The evidence indicates that the company maintains environmental liability accident insurance, covering unplanned accidental events such as those listed above. Coverage excludes events resulting from non-compliance, negligence, intentional acts, war, or comparable causes.
2.5.3.3.	The accident insurance coverage shall remain in force for as long as the operating company, or any successor, has legal responsibility for the property.	●	The evidence, Attestation Assurance Responsabilité Civile, is a letter from the insurer, Salama Assurances Sénégal, describing insurance amount and deductible for material damage and loss and material damage and loss due to sudden and accidental pollution. The evidence includes a validity period from July 1, 2022, to June 30, 2023, and notes that the contract for policy number 20003-820 000052 is automatically renewed (reconducted) without requiring explicit confirmation or action from the policyholder for another term. Additional insurance attestations reviewed for related requirements in this chapter indicate that the policy has been renewed for the period covered by the IRMA document review, including an assurance letter (Finafrica, July 12, 2024, Policy No. 20003-820000054) covering the period from July 1, 2024, to June 30, 2025, which describes coverage for bodily injury and property damage; an invoice from Finafrica (June 2025), which indicates the extension of

			insurance services from July 1, 2025, to June 30, 2026; and a civil liability assurance letter (Axa, June 2024, Policy No. 6201109) which provides civil environmental liability coverage for unplanned accidental events over the period from July 1, 2024, to June 30, 2025. The evidence indicates that accident insurance coverage remains in force and is renewed for as long as the operating company has legal responsibility for the property.

Chapter 2.6—Planning and Financing Reclamation and Closure			Basis for rating
2.6.1.1.	The operating company shall guarantee that the cost of implementing reclamation for exploration activities related to the mining development will be met by the company.		GCO is an existing mine characterized by progressive exploitation of surface mineral deposits since 2014. The exploited area advances at a rate of approximately 0.5 km per month or 7 km per year. Financial surety is based upon monthly expenditures and restoration is guaranteed through an MOU with the Senegalese government (refer to 2.6.4.1). To date, 85 hectares are confirmed reclaimed. The evidence, including the company's closure plan (December 2022) and annual ESMP report (March 31, 2022) as well as interviews with key company personnel (i.e., exploration/environmental department leads), indicates the company uses detailed exploration, land acquisition and development planning tools. Extraction, including land clearing, stripping, site preparation, and exploratory drilling are conducted in alignment with the development path and reclaimed as part of the overall project. The evidence does not include information, such as a mine permit and confirmation from a regulatory agency to confirm financial assurance is adequate (i.e., that there is never more than a month's worth of disturbance left unreclaimed), exploration areas outside of

the dredge path are satisfactorily reclaimed (such as auditor observations of exploratory drilling restoration and approval by a government agency).

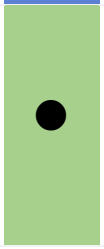
Corrective Action Period Finding :

New evidence reviewed includes the Rehabilitation Plan and Closure of Mining Sites (HSE-PLN-32, EGC, June 2025), which outlines general strategies for rehabilitation of exploration zones, including visual verification of site clearance and borehole closure, as well as minimizing potential impacts by utilizing existing roads, avoiding trees, sensitive habitats, and agricultural fields. The Procedure on Land Access (ECSA-PRO-003, EGC, June 2023) and Meeting Minutes with village Beign Penda (EGC, May 2025) indicate that compensation to communities is provided in cases where exploration affects land used by communities, with agreements confirmed and documented by the parties involved. A photo of a drill site (2025) shows a collapsed drill hole.

Interviews with the department head for exploration and observations of a former drill site in Thieppe (August, 2025) indicate that the sand collapses around each hole, resulting in minimal land disturbance. Consequently, rehabilitation costs associated with exploration are negligible, aside from expenses related to community compensation.

The evidence, supported by interviews and observations, indicates the company has a reclamation plan covering exploration and that exploration does not require provisioning of financial surety, as disturbance and rehabilitation are minimal to non-existent.

The evidence does not include documentation to confirm that full reclamation of disturbed areas is carried out consistently.

2.6.1.2.	The operating company shall implement exploration-related reclamation in a timely manner.		The evidence, including rehabilitation statistics (2013 - December 2023) and rehabilitation and closure plan (2022) indicates the company has implemented a system of progressive rehabilitation that is intended to serve the entire project based upon interviews with key staff. Areas of ongoing exploration were not accessible during the site visit. The evidence does not itemize exploration activities or provide information to confirm restoration in a timely manner. Corrective Action Period Finding : New evidence reviewed includes a Rehabilitation Plan and Closure of Mining Sites (HSE-PLN-32, EGC, June 2025), indicating the company has developed a reclamation plan that aims to avoid and minimize environmental disturbance during exploration activities in alignment with the mitigation hierarchy. Interviews with the department head for exploration indicate that the site has implemented a system of progressive rehabilitation that is intended to serve the entire project area including exploration sites. The evidence, supported by interviews, indicates that the impact of exploration activities is negligible and therefore does not need reclamation. The evidence does not itemize exploration activities or provide information to confirm restoration in a timely manner.
2.6.1.3.	Any stakeholder complaints of incomplete or inadequate exploration reclamation, if not resolved by other means, shall be discussed and resolved through the operational-level grievance mechanism (see IRMA Chapter 1.4).		The evidence includes the company's grievance log (2022-2023) and interviews with a sample of stakeholders, including growers, as well as key staff and government agency personnel. Interviews with growers provide indication that there are discernible differences when comparing rehabilitated land to its original state. Stakeholder comments are not specific to exploration rehabilitation. The

			grievance log and company records do not itemize exploration reclamation or include information such as observations of exploratory areas or interviews with stakeholders specific to these areas to confirm grievances are related to exploration restoration success. Observations of exploratory areas will be reviewed at the next full audit. Corrective Action Period Finding : New evidence reviewed includes a Grievance Mechanism Procedure (ECSA-PRO-005, EGC, July 2023), which describes the company's processes for receiving and responding to stakeholder complaints. A review of the 2023 grievance log did not identify any entries explicitly recorded as related to exploration activities or exploration reclamation. Additional documentation includes two records from 2023 confirming that the Darou Khoudoss and Diogo Environment Commissions reviewed the company's planned exploration activities. These documents indicate that the company seeks agreement with potentially affected communities prior to commencing exploration. Interviews with relevant staff indicate that no stakeholder complaints were received regarding the site's exploration activities. The evidence, supported by interviews, indicates that the company has an operational-level grievance mechanism to receive and address stakeholder complaints, and a review of the grievance log did not identify any grievances recorded as related to incomplete or inadequate exploration reclamation.
2.6.2.1	Critical Prior to the commencement of mine construction activities the operating company shall prepare a reclamation and closure plan that is compatible with protection of human health and the environment, and		GCO is an existing mine characterized by progressive exploitation of surface mineral deposits since 2014. The evidence, a Mine Rehabilitation and Closure Plan (December 2022), indicates the company submitted its closure plan to the Ministry of Environment and Sustainable Development in September 2015 and updated it to include the dry mining unit and expansions in December 2022

demonstrates how affected areas will be returned to a stable landscape with an agreed post-mining end use.		relating to the Lompoul Crossing segment expansion. The plan provides an overview of the regulatory framework governing mine rehabilitation, such as the Emerging Senegal Plan aiming to promote quality of life and protect the environment, and Constitutional Law No. 2016-10 granting Senegal's citizens the right to a healthy environment (Chapter 1). The plan outlines the site's rehabilitation and closure strategy for physical rehabilitation (Chapter 2.3.2.) and social aspects (Chapter 2.3.3.), and presents the mine's intentions to protect the environment, ensure economic well-being of stakeholders, and return the mine concession to a stable landscape with agreed post-mining end-use. A report, Participatory Diagnostic Study on Rehabilitation (November 2013), prepared by the company's environmental department, indicates the company consulted with stakeholders on their expectations of rehabilitation activities between October 30 and November 02, 2013, providing evidence that the company consulted some community groups (i.e., Diogo, Darou Fall) and government agencies, early in the process, and considered their inputs on biodiversity and ecosystem needs and expectations, such as incorporating the planting of cashews as part of the rehabilitation process. Auditor observation of an initial, rehabilitated segment of the mine (Diogo) indicates reclamation is progressing as intended, with success measured after seven years of progressive growth (when accepted by officials for return of the land to the government), indicating the plan is compatible with the protection of human health and the environment, and demonstrates how affected areas will be returned to a stable landscape with an agreed-upon post-mining end use. Revegetation was observed to include species suggested by stakeholders at the time of the site visit. The evidence does not include detailed methodology and assessment criteria for the different components of the environmental and social monitoring activities described in Chapter 7 of the closure plan (Monitoring and Evaluation System); specifically, the details on the 14 indicators that will be used as a measure of successful rehabilitation of affected areas such as the

			stability of the landscape, vegetation rates, the richness of fauna and flora species, crop yields, soil health, revegetation cover (i.e., plant densities, varieties, heights, etc.).
2.6.2.2	At a minimum, the reclamation and closure plan shall contain: a. A general statement of purpose; b. Site location and background Information; c. A description of the entire facility, including individual site features; d. The role of the community in reviewing the reclamation and closure plan; e. Agreed-upon (after-ESIA) post-mining land use and facility use; f. Source and pathway characterization including geochemistry and hydrology to identify the potential discharge of pollutants during closure; g. Source mitigation program to prevent the degradation of water resources; h. Interim operations and maintenance, including process water management, water treatment, and mine site and waste site geotechnical stabilization;	◔	The evidence, a 2021 reclamation and closure plan (HSE-PLN-32), provides the regulatory framework governing mine rehabilitation, the environmental and social impacts associated with the mining activities, the participation of stakeholders in the design of the plan, the rehabilitation strategy, the alignment between the mine closure plan and other local government lead development initiatives, a calendar of activities covering the period 2013 - 2026 and budget for its implementation. The plan details include: a. a general statement of purpose (objectives and scope, p. 4); b. site location and background information (Introduction and Section 2) c. description of the entire facility including individual site features (Section 2.3.2) d. the role of the community in reviewing the reclamation and closure plan (Section 2.2) e. Agreed-upon post-mining land use and facility use (Section 3) h. Interim operations and maintenance, including process water management, water treatment, and mine site and waste site geotechnical stabilization (not currently relevant as rehabilitation is progressive) i. Plans for concurrent or progressive reclamation and revegetation; j. Earthwork: i. Stabilization and final topography of reclaimed mine lands; (Section 2.3.2.1) ii. Stormwater runoff/run-on management; (Section 2.3.2.3.4 and 2.3.2.3.5) iii. Topsoil salvage to the maximum extent practicable; (Section 2.3.2.2.1) (not relevant as topsoil is thin and rehabilitation is progressive) iv. Topsoil storage in a manner that preserves its capability to support plant regeneration (not relevant as topsoil is thin and

i. Plans for concurrent or progressive reclamation and revegetation, which should be employed wherever practicable; j. Earthwork: i. Stabilization and final topography of the reclaimed mine lands; ii. Stormwater runoff/run-on management; iii. Topsoil salvage to the maximum extent practicable; iv. Topsoil storage in a manner that preserves its capability to support plant regeneration; k. Revegetation/Ecological Restoration: i. Plant material selection, prioritizing native species as appropriate for the agreed post-mine land use; ii. Quantitative revegetation standards with clear measures to be implemented if these standards are not met within a specified time; iii. A defined period, no longer than 10 years, when planned revegetation tasks shall be completed; iv. Measures for control of noxious weeds;		rehabilitation is progressive) k. Revegetation/Ecological Restoration (Section 2.3.1 on rehabilitation strategy) i. Plant material selection, prioritizing native species as appropriate for the agreed post-mine land use; ii. iii. A defined period, no longer than 10 years, when planned revegetation tasks shall be completed; not currently relevant as rehabilitation is progressive (12 months, pages 43 and 74) l. Hazardous materials disposal; (Section 2.1.8) m. Facility demolition and disposal, if not used for other purposes; (Section 2.3.2.2.6) n. Long-term maintenance; (Section 2.3.2.3) q. A schedule for all activities indicated in the plan. (Section 5) The evidence does not include a detailed methodology or specific actions regarding the following plan elements: (i.e., text is vague and only states ongoing activities): f. Source and pathway characterization including geochemistry and hydrology to identify the potential discharge of pollutants during closure (Section 2.1.5) k.(i.) Quantitative revegetation standards with clear measures to be implemented if these standards are not met within a specified time; (see Planting, 3rd bullet Section 2.3.2.2.2, pp. 42/74) k.(iv.) Measures for control of noxious weeds; (monitoring activity planned for quality control, p. 43/74 - protection of revegetated plots section) k.(v.) Planned activities to restore natural habitats (as well as biodiversity, ecosystem services and other conservation values as per Chapter 4.6, Section 2.3.1 on Rehabilitation strategy) g. Source mitigation program to prevent the degradation of water resources (Section 2.1.5) o. Post-closure monitoring plan; p. The role of the community in long-term monitoring and maintenance (if any). Refer to IRMA Notes for 2.6.2.2. Corrective Action Period Finding :

v. Planned activities to restore natural habitats (as well as biodiversity, ecosystem services and other conservation values as per Chapter 4.6); l. Hazardous materials disposal; m. Facility demolition and disposal, if not used for other purposes; n. Long-term maintenance; o. Post-closure monitoring plan; p. The role of the community in long-term monitoring and maintenance (if any); and q. A schedule for all activities indicated in the plan.		Since the initial audit, the company has updated the Rehabilitation Plan and Closure of Mining Sites (HSE-PLN-32, EGC, June 2025), which addresses: a. A general statement of purpose (Ch. 2.3) ; b. Site location and general information (p. 10, Ch. 2.3); c. A description of the entire facility, including individual site features (Ch. 2.3); d. The community's role in reviewing the reclamation and closure plan (Ch. 2.2); e. Agreed post-mining land and facility use (Ch. 2.2); h. Interim operation and maintenance, including process water management, water treatment and geotechnical stabilization of the mine and waste site (not currently relevant as rehabilitation is progressive); i. Simultaneous or progressive reclamation and regreening plans, to be implemented wherever possible (Ch. 2.3); j. Earthworks: i. Stabilization and final topography of reclaimed mine lands (Ch. 2.3); ii. Runoff and surface water management (Ch. 2.3); iii. Reclaim topsoil wherever possible (Ch. 2.1); iv. Storage of topsoil in such a way as to preserve its capacity to promote plant regeneration (Ch. 2.1); k. Ecological revegetation/restoration: i. Selection of plant material, giving priority to native species according to agreed land use after mine operation (Ch. 2.3, Table 9); ii. Quantitative revegetation standards with clear measures to be implemented if these standards are not met within a specified timeframe (Table 9); iii. A defined period, not exceeding 10 years, within which the planned revegetation tasks must be completed (Table 9); iv. Measures for control of noxious weeds; v. Planned activities to restore natural habitats (as well as biodiversity, ecosystem services and other conservation values in accordance with chapter 4.6) (Ch. 2.3); l. Disposal of hazardous materials (Ch. 2.1);

			m. Demolition and disposal of facilities, if not used for other purposes (Ch. 2.3); n. Long-term maintenance (Ch. 2.3); o. Post-closure monitoring plan (Ch. 7); p. community role in long-term monitoring and maintenance (Ch. 7); and q. A schedule of all activities outlined in the plan (Table 5). The evidence indicates that EGC has considered most of the activities outlined in sub-requirements (a) through (q) in its closure and reclamation plan. The evidence does not indicate that the document addresses: f. Characterization of sources and pathways, including geochemistry and hydrology, to identify potential pollutant releases during closure; and g. Source mitigation program to prevent the degradation of water resources.
2.6.2.3.	The reclamation and closure plan shall include a detailed determination of the estimated costs of reclamation and closure, and post-closure, based on the assumption that reclamation and closure will be completed by a third party, using costs associated with the reclamation and closure plan as implemented by a regulatory agency. These costs shall include, at minimum: a. Mobilization/demobilization; b. Engineering redesign, procurement, and construction management; c. Earthwork;	◐	The evidence, GCO Mine Closure Cost Estimate Explanatory Note (November 2021), outlines costs for the following activities (1,107,789 Euros): c. Earthwork, regrading (62,248 Euros); d. Revegetation (298,677 Euros); note costing does not detail ecologic restoration; f. Facility decommissioning there is extensive pricing for this item and a note that these assets will be turned over to the government h. Monitoring (1 year at 448,464 Euros): h.(ii) Maintenance (298,400 Euros) The evidence does not present a detailed determination of the estimated costs of reclamation and closure based on the assumption that rehabilitation at closure will be completed by a third party as in (a) - (j). Refer to IRMA Notes for 2.6.2.3. Corrective Action Period Finding :

d. Revegetation/Ecological Restoration; e. Disposal of hazardous materials; f. Facility demolition and disposal; g. Holding costs that would be incurred by the regulatory agency following a bankruptcy in the first two years before actual reclamation begins, including: i. Interim process water and site management; and ii. Short-term water treatment; h. Post-closure costs for: i. Long-term water treatment; and ii. Long-term monitoring and maintenance; i. Indirect Costs: i. Mobilization/demobilization; ii. Engineering redesign, procurement and construction management; iii. Contractor overhead and profit; iv. Agency administration; v. Contingency; and	New evidence reviewed includes a spreadsheet with Closure Cost Estimation (EGC, no date), accompanied by an Explanatory Note (EGC, December 2023), and Financial Liabilities and Similar Resources (EGC, December 2024). The Explanatory Note states that cost estimation is made for rehabilitation of area disturbed in the last 2 years of operation, as the extraction areas are rehabilitated as the mine progresses, and therefore, closure work largely pertains to fixed installations (e.g., administrative buildings, processing facilities). The company used the Standardized Reclamation Cost Estimate (SRCE) model, developed by the State of Nevada, US. The note provides a comprehensive inventory of fixed installations, as well as infrastructure and auxiliary installations such as pipes, wells, powerlines, and roads. Closure cost estimations consider post-closure environmental monitoring for at least five (5) years after closure. Overall closure cost is estimated at 8.8 million euros. The Closure Cost Estimation (EGC, no date) spreadsheet considers: c. Earthwork (62,248 Euros); d. Revegetation (298,677 Euros); note that costing does not detail ecological restoration; f. Facility decommissioning (3,154,376 Euros); h. Monitoring (1 year at 448,464 Euros); and h.(ii) Maintenance (298,400 Euros). Additional new evidence reviewed includes the Technical Memorandum – GCO Project: Rehabilitation and Closure Review (Earth Systems, May 2025), which states that the mine closure cost estimates are based on the assumption that all work will be executed by a third-party contractor, incorporating a 10% profit margin for subcontractors. Supplemental evidence, such as a Technical Note (Earth System, May 2025) and a Proposal (Earth Systems, June 2025) for updated rehabilitation and cost planning, indicates the company is planning to improve closure cost estimates. The evidence indicates that the closure cost estimates are based on the assumption that rehabilitation at closure will be completed by a

	j. Either: i. A multi-year inflation increase in the financial surety; or ii. An annual review and update of the financial surety.		third party and consider some of the costs outlined in sub-requirements (a)-(j). The evidence does not include details to confirm that the estimated costs of reclamation and closure meet all sub-requirements outlined in (a) through (j).
2.6.2.4.	The operating company shall review and update the reclamation and closure plan and/or financial assurance when there is a significant change to the mine plan, but at least every 5 years, and at the request of stakeholders provide them with an interim reclamation progress report.		The evidence, a Mine Rehabilitation and Closure Plan (December 2022), an internal company document, indicates the company submitted its closure plan to the Ministry of Environment and Sustainable Development in September 2015 and has updated it progressively over time to reflect expansions. The most recent version (2022) builds on the initial plan forwarded to the Senegalese government for approval and covers the addition of the dry mining unit and Lompoul Crossing segment. The evidence indicates the company has updated its reclamation and closure plan every time there is a major change at the mine and not necessarily every 5 years. No information was provided on the plan's review schedule, including financial surety reviews.
2.6.2.5.	If not otherwise provided for through a regulatory process, prior to the commencement of the construction of the mine and prior to completing the final reclamation plan the operating company shall provide stakeholders with at least 60 days to comment on the reclamation plan. Additionally: a. If necessary, the operating company shall provide resources for capacity building and training to enable meaningful stakeholder engagement;		The evidence, GCO Reclamation & Closure Plan (HSE-PLN-32 2021), an internal document, and meeting minutes between the company and departmental officials (Meouna borough of Tivouane Department September 5, 2015), as well as interviews with key staff and a sample of stakeholders, indicate that the company initially discussed its reclamation plan with government entities. The most recent version of the plan was presented to four (4) village representatives in the project area (Diogo, Darou Beye, Thiokhmate, Foth) on October 12, 2023, through a regulatory commission (refer to 2.6.2.6). The evidence does not include the details to confirm the plan was made accessible to all stakeholders (to provide comment for 60

and b. Prior to completing the final reclamation plan, the operating company shall provide affected communities and interested stakeholders with the opportunity to propose independent experts to provide input to the operating company on the design and implementation of the plan and on the adequacy of the completion of reclamation activities prior to release of part or all of the financial surety.		days) including, (a) measures for capacity building and training, or (b) the opportunity for input through independent review. Corrective Action Period Finding : New evidence reviewed includes Meeting minutes between the company and departmental officials (Meouna borough of Tivouane Department September 5, 2015), Meeting minutes from meetings with 8 (eight) different communities (Diogo, Thiakhmat, Kab Gaye, 5 hamlets, Foth, Lompoul Sur Mer, Diourmel, and Diokoul) that took place between March through May, 2025; a Letter to the Director of Environmental Regulation and Control transmitting the Rehabilitation Plan (EGC, June 2025), an Operational Engagement Plan (EGC, March 2025), an Operational Commitment Plan (EGC, March 2025), and a Procedure on Information Sharing (HSE-PRO-40-13, EGC, March 2023). The 2015 meeting minutes indicate that the company initially discussed its reclamation plan with government entities. The recent meetings held with various communities (March through May 2025), indicate the company has presented its new stakeholder engagement plan and some operational aspects such as water management to relevant stakeholders. The Procedure on Information Sharing (HSE-PRO-40-13, EGC, March 2023) states the company is committed to allowing stakeholders at least 60 days to comment on the reclamation plan, and to: a. provide resources for capacity building and training to enable meaningful stakeholder engagement, if necessary, and b. prior to completing the final reclamation plan, the operating company shall provide affected communities and interested stakeholders with the opportunity to propose independent experts to provide input on the design and implementation of the plan. Interviews with relevant staff indicate that community stakeholders were first consulted in 2013 regarding site rehabilitation and that in 2015 a consultation framework has been established that regularly meets and addresses rehabilitation amongst other topics. Additional stakeholder consultation was undertaken across different regions in

			2020 -2022. The evidence does not include details to confirm the company: - has consulted stakeholders specifically on the new reclamation plan to be finalized mid-2025. - would provide affected communities and interested stakeholders with the opportunity to propose independent experts to provide input on the adequacy of the completion of reclamation activities prior to release of part or all of the financial surety (b).
2.6.2.6.	Critical The most recent version of the reclamation and mine closure plan, including the results of all reclamation and closure plan updates, shall be publicly available or available to stakeholders upon request.		The evidence indicates that a municipal environmental commission from Darou Khoudoss organized a meeting in which the company's reclamation and closure plan (December 2022) was presented to four (4) village representatives in the project area (Diogo, Darou Beye, Thiokhmate, Foth). The meeting was held on October 12, 2023. The documentary evidence is valid for only four (4) villages out of the overall project area but shows access to reclamation and closure information is available to stakeholders in a culturally acceptable manner. The evidence does not include information to verify that all stakeholders have access to the plan online or to a hard copy of the plan upon request at a public facility within affected communities. Corrective Action Period Finding : Since the initial audit, the company has updated the Rehabilitation Plan and Closure of Mining Sites (HSE-PLN-32, EGC, June 2025). New evidence reviewed includes a Procedure on Information Sharing (HSE-PRO-40-13, EGC, March 2023), which states that the company would provide upon request the latest version of the mine rehabilitation and closure plan, together with update results, as well as non-confidential information regarding environmental and social management and that such requests can be filed at and information obtained at the two local information offices established by the company in Diogo and Lompul. The company further states that the rehabilitation and closure plan can be

			requested through their website at https://gco.eramet.com/eramet-grande-cote/nos-engagements/nos-engagements-en-toute-transparence. The evidenece indicates the most recent version of the reclamation and mine closure plan, including update results of all reclamation and closure plan, is made available to stakeholders by the company upon request. The effectiveness of the process for stakeholders to request access to the recently developed Rehabilitation Plan and Closure of Mining Sites will be reviewed at the IRMA surveillance audit.
2.6.3.1.	Open pits shall be partially or completely backfilled if: a. A pit lake is predicted to exceed the water quality criteria in IRMA Chapter 4.2; and b. The company and key stakeholders have agreed that backfilling would have socioeconomic and environmental benefits; and c. It is economically viable.	—	Not relevant. GCO is an operating a mine characterized by a progressive exploitation of surface mineral deposits. The exploited area advances at a rate of approximately 0.5 km per month or 7 km per year. The exploited mineral sands are progressively rehabilitated leaving no open pit.
2.6.3.2.	Underground mines shall be backfilled if: a. Subsidence is predicted on lands not owned by the mining company; and b. If the mining method allows.	—	Not relevant. GCO is an operating a mine characterized by a progressive exploitation of surface mineral deposits. The exploited area advances at about 0.5 km per month or 7 km per year. The exploited mineral sands are progressively rehabilitated. There is no underground mine or shaft in the project mine design.

2.6.4.1.	Critical Financial surety instruments shall be in place for mine closure and post-closure.	—	The evidence, an interim memorandum of understanding (MOU) between the company and the Minister of Mines signed with the Senegalese State on September 24, 2021, contains eight sections (4 pages) and refers to the creation of a fiduciary account held at the "Caisse des Dépôts et Consignations". The evidence indicates that the fiduciary account is supposed to keep the equivalent of 274,139,357 FCFA (449,025 USD) as a guarantee, which is the mean annual reclamation expenditures at GCO. The evidence does not confirm the fiduciary account holds the amount set in the MOU and that it would cover the expenses for mine closure and post-closure, itemized, and for all areas across the project area. Government representatives were not available for interviews during the audit to confirm financial surety instruments exist in adequate amounts for closure and post closure. Corrective Action Period Finding : Not scored. The IRMA guidance states to not score requirements 2.6.4.1, 2.6.4.2, and 2.6.4.3 in countries without a state-hosted financial surety. The evidence reviewed includes a Report on the Control and Monitoring of Mining Operations by the Chamber of Administrative Affairs (EGC, November 2023), a signed protocol between the Senegalese State and the Chamber of Mines (April 2021), a signed protocol between the Senegalese State and EGC (September 2021), and proof of the company's payment to a trust fund managed by the Chamber of Administrative Affairs (December 2021), supplemented by a memo from the company on Senegal’s financial surety systems (EGC, March 2025). The memo states that under Article 84 of the 2003 Senegalese Mining Code, the mining company is required to open a trust account with a Senegalese bank to fund the costs associated with mine site reclamation. However, further details regarding the fund’s conditions were to be provided in subsequent decrees. The Report on the Control and Monitoring of Mining Operations notes that such

			details, including fund management methods, rehabilitation activities, and disbursement conditions, have not yet been issued, and therefore, the fund is not operational. To provide a temporary solution, two protocols were signed: one between the Senegalese State and the Chamber of Mines, and another between the State and the company, to enable a provisional mining fund until a decree is enacted. The proof of payment confirms that the company fulfilled its obligation under the protocol, which required it to contribute funding equivalent to the average annual cost of rehabilitation, as outlined in its Environmental and Social Management Plan approved by the Ministry of Environment. The protocol had a validity period of one (1) year, and no subsequent protocols have been signed to extend it. While the company has taken steps to establish a fund, the protocols supporting this interim arrangement have expired, and no permanent mechanism has been implemented in the absence of the required decrees. The evidence indicates that Senegal does not yet have a complete and fully operational financial surety system.
2.6.4.2.	Financial surety instruments shall be: a. Independently guaranteed, reliable, and readily liquid; b. Reviewed by third-party analysts, using accepted accounting methods, at least every five years or when there is a significant change to the mine plan; c. In place before ground disturbance begins; and d. Sufficient to cover the reclamation and closure expenses for the period	⊗	The evidence provided in 2.6.4.1 used for this requirement refers to a fiduciary account opening request to the government agency (Caisse de Dépôt et de Consignation), a 7 December 2021 CDC account opening confirmation, two (2) 15 December 2021 deposit receipts to the CDC, a 18 October 2021 letter from the Mining Department regarding an "Interim agreement with GCO about the financial contribution for the rehabilitation of mine site", and the 24 September 2021 "Interim agreement with GCO about the financial contribution for the rehabilitation of mine site", and updates to the covered amounts are fluid, in line with operating costs. The evidence does not include the details to confirm that the financial surety is: a. independently guaranteed, reliable, and readily liquid; b. reviewed by third-party analysts, using accepted accounting methods, at least every five years or when there is a significant

	until the next financial surety review is completed.		change to the mine plan; c. in place before ground disturbance began; or d. sufficient to cover the reclamation and closure expenses. Corrective Action Period Finding : Not scored. The IRMA guidance states not to score requirements 2.6.4.1, 2.6.4.2, and 2.6.4.3 in countries without a state-hosted financial surety. The evidence indicates that Senegal does not yet have a complete and fully operational financial surety system (see 2.6.4.1).
2.6.4.3.	Self-bonding or corporate guarantees shall not be used.	⊗	The evidence provided in 2.6.4.1 used for this requirement refers to a fiduciary account opening request to the government agency (Caisse de Dépôt et de Consignation), a 7 December 2021 CDC account opening confirmation, two (2) 15 December 2021 deposit receipts to the CDC, a 18 October 2021 letter from the Mining Department regarding an "Interim agreement with GCO about the financial contribution for the rehabilitation of mine site", and the 24 September 2021 "Interim agreement with GCO about the financial contribution for the rehabilitation of mine site". The evidence presents guarantees in line with operating costs related to production, a form of guarantee. Corrective Action Period Finding : Not scored. The IRMA guidance states to not score requirements 2.6.4.1, 2.6.4.2, and 2.6.4.3 in countries without a state-hosted financial surety. The evidence indicates that Senegal does not yet have a complete and fully operational financial surety system (see 2.6.4.1).
2.6.4.4.	The results of all approved financial surety reviews, with the exception of confidential business information, shall	—	The company operates within a Senegal Department of Mines "Interim agreement regarding the financial contribution for the rehabilitation of mine site" dated 24 September 2021. The evidence

	be made available to stakeholders upon request.		includes the details of the financial contribution regime for the rehabilitation of the mine. The evidence does not include confirmation that the interim agreement is made available on the company website or available to stakeholders upon request. Corrective Action Period Finding : Not relevant. No financial surety reviews have been conducted. The company does not have financial guarantees in place as per IRMA requirement 2.6.4.1 - 2.6.4.3. The evidence reviewed includes a Procedure on Information Sharing (HSE-PRO-40-13, EGC, March 2023), which states that the company would provide, upon request, non-confidential information regarding environmental and social management.
2.6.4.5.	Prior to the commencement of the construction of the mine, prior to any renewal of the financial surety, and prior to final release of the financial surety the operating company shall provide the public with at least 60 days to comment on the adequacy of the financial surety. Additionally: a. Where the company deems certain financial surety information to be confidential business information it shall make the data available to the IRMA auditor and satisfy the auditor that the grounds for confidentiality are reasonable. If certain information is not included for confidential reasons, the fact that the information has been withheld shall be disclosed along with	⊗	The company operates within a Senegal Department of Mines "Interim agreement regarding the financial contribution for the rehabilitation of mine site" dated 24 September 2021. The evidence submitted refers to a 2016 Mines Department letter confirming that GCO submitted a rehabilitation plan, annual monitoring reports, rehabilitation statistics, and transfer of rehabilitated site for reuse. Further evidence indicates that this information may be shared The evidence does not include confirmation that a 60-days period was offered to the public to comment on the adequacy of the financial surety amounts.

	the financial surety. b. If necessary, the operating company shall provide resources for capacity building and training to enable meaningful stakeholder engagement; and c. Prior to the beginning of closure reclamation activities the operating company shall provide affected communities and interested stakeholders with the opportunity to propose independent experts to review the financial surety.		
2.6.4.6.	The terms of the financial surety shall guarantee that the surety is not released until: a. Revegetation/ecological restoration and reclamation of mine and waste sites and have been shown to be effective and stable; and b. Public comment has been taken before partial or final surety release.	⊗	Does Not Meet. Reclamation is progressing incrementally (contemporaneously) at a rate that does not mirror exploitation. Financial surety terms reflect 1 month of rehabilitation cost (the equivalent of 274,139,357 FCFA (449,025 USD) which is the mean annual reclamation expenditures at GCO and assessed by the government for release after 7 years, assumably when restoration is effective and stable. Presumably, government approval of reclamation meets (a), effective and stable, and observations of a sample of rehabilitated confirm stability but there is no formal process by which stakeholders currently participate as in (b). Corrective Action Period Finding : The company does not have financial guarantees in place as per IRMA requirement 2.6.4.1 - 2.6.4.3, and there are no regulatory requirements detailing the conditions of disbursement of the rehabilitation fund.
2.6.5.1.	Monitoring of closed mine facilities for geotechnical stability and routine	◔	Monitoring measures are described in Chapter 2.3.2.2.4 (Reclamation Procedure December 2022) and do not relate to monitoring post-

	maintenance is required in post-closure. The reclamation and closure plan shall include specifications for the post-closure monitoring and maintenance of all mine facilities, including, but not limited to: a. Inspection of surface (open pits) and underground mine workings; b. Inspection and maintenance of mine waste facilities including effectiveness of cover and any seepage capture systems; and c. Mechanisms for contingency and response planning and implementation.		closure for stability as the operation is intended to reclaim contemporaneously as in (a) to (c). Corrective Action Period Finding : Since the initial audit, the company has updated the Rehabilitation Plan and Closure of Mining Sites (HSE-PLN-32, EGC, June 2025), which includes a section on post-closure monitoring that foresees: a. Inspection of surface areas (soil stability, vegetation). b. Inspection and maintenance of mine waste facilities, including effectiveness of cover (soil stability, vegetation, surface water). Note that there is no seepage capture system, as the spent sand is progressively deposited behind the mined area. The evidence indicates that EGC's mine closure plan foresees inspection of surface areas (a) and inspection and maintenance of mine waste facilities, including effectiveness of cover (b). The evidence does not include details to confirm that EGC has included provisions specific to contingency and response planning and implementation (c) (e.g., actions to take if reclamation activities are not effective, funds available for the planning and potential response actions).
2.6.5.2.	Monitoring locations for surface and groundwater shall be sufficient to detect off-site contamination from all closed mine facilities, as well as at the points of compliance.	◔	The evidence includes a 2022 rehabilitation and closure plan. The plan does not include monitoring stations for surface or groundwater to detect potential contamination from closed mine facilities, or an assessment indicating monitoring of groundwater quality consistent with the requirements of IRMA Water Quality Criteria post closure is not relevant. Corrective Action Period Finding : Since the initial audit, the company has updated the Rehabilitation Plan and Closure of Mining Sites (HSE-PLN-32, EGC, June 2025) and undertaken a Water Quality and Geochemistry Assessment (Earth

			Systems, May 2025). The closure plan states that groundwater will be monitored as part of the long-term monitoring program, which extends 2 years past planned closure using existing monitoring wells and capturing some water quality aspects (salinity, conductivity, resistivity, temperature and more). The evidence indicates that the company plans to conduct groundwater monitoring at existing monitoring locations post-closure for some quality aspects. The evidence does not include details to confirm that post-closure groundwater quality monitoring includes the assessment of all relevant quality aspects (e.g., coliform, pH) and the number and location of monitoring wells to confirm they are sufficient to detect potential contamination.
2.6.5.3.	Water quality monitoring locations shall be sampled until IRMA Water Quality Criteria have been met for at least 5 years, with a minimum of 25 years of post-closure data. The 25-year minimum may be waived if ongoing water quality monitoring demonstrates and modeling predicts that no contamination of surface or ground waters is occurring or will occur, respectively.	◐	The evidence includes a 2022 rehabilitation and closure plan and does not include information to confirm the company intends to monitor groundwater quality post closure. Corrective Action Period Finding : Since the initial audit, the company has developed the Rehabilitation Plan and Closure of Mining Sites (HSE-PLN-32, EGC, June 2025), an Environmental and Social Update (EGC, Ch. 5 - Environmental Setting, 2025), and a Water Quality and Geochemistry Assessment (Earth Systems, May 2025). The closure plan states that groundwater will be monitored as part of the long-term monitoring program, which extends 2 years past planned closure using existing monitoring wells and capturing some water quality aspects (salinity, conductivity, resistivity, temperature, and more). The evidence indicates that the company has developed a mine closure plan that includes a long-term monitoring program for water.

			The evidence does not include details to confirm that water quality is sampled until IRMA Water Quality Criteria have been met for at least 5 years post-closure, or that the company will collect a minimum of 25 years of post-closure data unless water monitoring and modeling suggest that no contamination of surface or ground waters is occurring or will occur.
2.6.5.4.	Biologic monitoring shall be included in post-closure monitoring if required to ensure there is no ongoing post-closure damage to aquatic and terrestrial resources.	◐	The evidence includes a 2022 rehabilitation and closure plan and a biophysical report dated June 2022. The evidence and specifically section 2.3.2.3 and appendix 2 of the above-mentioned plan does not reference post-closure monitoring elements. Corrective Action Period Finding : Since the initial audit, the company has developed the Rehabilitation Plan and Closure of Mining Sites (HSE-PLN-32, EGC, June 2025), an Environmental and Social Update (EGC, Ch. 12 – Environmental and Social Management and Monitoring, 2025), and an Environmental Action Plan (Oryx, May 2025). The Closure Plan specifies post-closure monitoring frequencies and durations for vegetation and biodiversity over a three-year period following closure (Table 10). The Biodiversity Action Plan (Eramet and Oryx, May 2025) documents an assessment of biological resources in the project area, which is identified as exclusively terrestrial. It states that no aquatic life is present in the project area. The 2025 Action Plan also documents an assessment of humid lowland areas in the study area and concludes that no species of conservation interest were identified and that the original vegetation has disappeared (page 36). While local communities fish in the adjacent ocean, the plan concludes that there are no significant or direct mine-related impacts on those aquatic resources or associated ecosystem services. The plan outlines a post-closure biological monitoring program, which includes an assessment of flora and fauna three to five years after closure. The program aims to confirm the presence of at least 80% of target species. Table 35 in the plan provides

			monitoring details for each management measure (e.g., restoration of disturbed areas), including follow-up procedures, effectiveness indicators, objectives, monitoring frequency, and the project phase in which the activity applies. The evidence indicates that biologic monitoring is included in the post-closure program to assess potential ongoing impacts to terrestrial resources. The evidence does not include documentation demonstrating whether seasonal waterbodies and associated wetlands in or adjacent to the project area (e.g., Niayes) have been assessed for their ecological functions for local fauna (e.g., birds) and potential sensitivity to ongoing post-closure impacts, nor a documented rationale showing that post-closure monitoring of aquatic-related ecosystems is not required to ensure there are no ongoing impacts to aquatic resources.
2.6.5.5.	If a pit lake is present, pit lake water quality shall be monitored, and if potentially harmful to people, wildlife, livestock, birds, or agricultural uses, adequate measures shall be taken to protect these organisms.	—	Not relevant. The exploited mineral sand resources leave no open pit, no underground mining infrastructure, and no pit lake.
2.6.6.1.	Long-term water treatment shall not take place unless: a. All practicable efforts to implement best practice water and waste management methods to avoid long-term treatment have been made; and b. The operating company funds an engineering and risk assessment that:	—	Not relevant. The mine closure plan does not indicate that long-term water treatment is necessary.

	i. Is carried out by an independent third-party: ii. Evaluates the environmental and financial advantages/disadvantages and risks of long-term water treatment versus other mitigation methods; iii. Incorporates data on the failure rates of the proposed mitigation measures and water treatment mechanisms; iv. Determines that the contaminated water to be treated perpetually poses no significant risk to human health or to the livelihoods of communities if the discharge were to go untreated; and v. Includes consultations with stakeholders and their technical representatives during the design of the study, and discussion of findings with affected communities prior to mine construction or expansion.		
2.6.6.2	If a decision is made to proceed with long-term water treatment, the operating company shall take all practicable efforts to minimize the volume of water to be treated.	–	Not relevant. GCO is an operating a mine characterized by a progressive exploitation and rehabilitation prior to land transfer to government authorities. The exploited mineral sand resources leave no open pit, no underground mining infrastructure and no pit lake and no mine waste facilities requiring water treatment.
2.6.7.1.	The operating company shall provide sufficient financial surety for all long-term activities, including: mine closure and post-closure site monitoring, maintenance, and water treatment	◐	The evidence, a 24 September 2021 "Interim agreement with GCO about the financial contribution for the rehabilitation of mine site" establishes terms and conditions of the fiduciary account held has surety bond. The progressive rehabilitation costs are covered by GCO operations expenditures (OPEX).

	operations. Financial assurance shall guarantee that funds will be available, irrespective of the operating company's finances at the time of mine closure or bankruptcy.		The evidence includes confirmation that the rehabilitated mine property is given back to government authorities within a prescribed timeline and following achieved water quality criteria. The evidence also includes confirmation that an amount of 274,130,357 FCFA (approximately 457,000 USD) is to be held in the fiduciary account in the control of a government agency. The evidence does not include the details to confirm financial surety instruments in place adequately cover the costs related to mine closure and post-closure estimated in 2.6.2.3; and the financial surety in place for post-closure is in form that will be available regardless of the operating company's finances at the time of mine closure. Corrective Action Period Finding : New evidence reviewed includes a bank check (December 2021), which indicates that an amount of 274,130,357 FCFA (approximately 457,000 USD) is to be held in the fiduciary account in the control of a government agency. The evidence indicates that funds are held in a fiduciary account under the control of a government agency. The evidence does not include the details to confirm financial surety instruments in place adequately cover the costs related to mine closure and post-closure estimated in 2.6.2.3; and the financial surety in place for post-closure is in a form that will be available regardless of the operating company's finances at the time of mine closure.
2.6.7.2.	If long-term water treatment is required post-closure: a. The water treatment cost component of the post-closure financial surety shall be calculated conservatively, and cost	—	Not Relevant. According to company rational, GCO is an operating a mine characterized by a progressive exploitation and rehabilitation prior to land transfer to government authorities. The exploited mineral sand resources leave no open pit, no underground mining infrastructure and no pit lake and no mine waste facilities requiring water treatment. An assessment for the need of water monitoring

	calculations based on treatment technology proven to be effective under similar climatic conditions and at a similar scale as the proposed operation; and b. When mine construction commences, or whenever the commitment for long-term water treatment is initiated, sufficient funding shall be established in full for long-term water treatment and for conducting post-closure monitoring and maintenance for as long as IRMA Water Quality Criteria are predicted to be exceeded.		activities and management, post closure, has not been identified by the company or required by overseeing government bodies.
2.6.7.3.	The post-closure financial surety shall be recalculated and reviewed by an independent analyst at the same time as the reclamation financial surety.	◐	The evidence, Interim Agreement with the company about the Financial Contribution for the Rehabilitation of Mine Site (September 2023), establishes terms and conditions of the fiduciary account held as a surety bond. The progressive rehabilitation costs are covered by company operations expenditures (OPEX) and confirms a financial surety mechanism exists between the Government of Senegal and GCO dated 2021. The evidence does not include the details to confirm that post-closure financial surety is recalculated and reviewed by an independent analyst at the same time as the reclamation financial surety. Corrective Action Period Finding : New evidence reviewed includes a spreadsheet with Closure Cost Estimation (EGC, no date), accompanied by an Explanatory Note (EGC, December 2023), and an Inventory of Infrastructure and Equipment (EGC, November 2021), including estimated demolition

			costs. The Explanatory Note constitutes a third-party review of the closure cost estimates. The evidence does not include documentation to confirm that the analyst is a registered professional engineer or otherwise recognized as a suitable reviewer (e.g., government reviewer), nor does it provide details to confirm that the post-closure review took place at the same time as the reclamation financial surety review.
2.6.7.4.	Long-term Net Present Value (NPV) calculations utilized to estimate the value of any financial surety shall use conservative assumptions, including: a. A real interest rate of 3% or less; unless the entity holding the financial surety can document that a higher long-term real interest rate can be achieved; and b. NPV calculation will be carried out until the difference in the NPV between the last two years in the calculations is US $10.00 or less (or its equivalent in other currencies).	⊗	The evidence, Note Explicative, Estimation des Coûts de Fermeture de la Mine de GCO (November 2021), a report prepared by GCO at the request of the parent company, Eramet, documents closure cost. In section 1.2, it indicates that Standard Reclamation Cost Estimator tool was used in assessing closure costs. The evidence does not include confirmation that a conservative Long-term Net Present Value calculation was used for financial surety. Refer to IRMA Notes for 2.6.7.4.

Principle 3: Social Responsibility

Chapter 3.1—Fair Labor and Terms of Work			Basis for rating
3.1.1.1.	The operating company shall adopt and implement human resources policies and procedures applicable to the mining project that set out its approach to managing workers in a manner that is consistent with the requirements of this chapter and national (i.e., host country) law.	●	The evidence, a policies and procedures manual (Internal Rules February 2021, 12p.), as well as a number of human resources policies and procedures covering various aspects such as hiring process, remuneration, career and competency management policy, indicate that the company has documented human resources policies and procedures consistent with national legislation (Section 100 of the Labor Code and government decree No 1152). Implementation by qualified human resources managers follows well-defined compliance steps. Interviews with workers at all levels of the organization indicate awareness of these company processes with the exception of department-level labor management, such as succession planning, which some interviewees indicate is not as well defined.
3.1.2.1.	Critical The operating company shall respect the rights of workers to freedom of association and collective bargaining.	●	The evidence, an employment agreement (Accord d' Entreprise January 31, 2022, 30 pages), indicates that the company has a freedom of association policy (Chapter 2, Article 6-Free exercise of trade union rights and freedom opinion and Article 7-employee representatives, page 7) according to national legislation allowing employees to exercise their right to freedom of association. The company agreement indicates that all new employees must familiarize themselves with the provisions of this agreement and that the document will be posted and made available to workers upon request. While the agreement was not observed posted at the time of the on-site audit, a sample of workers interviewed recognize their right of association and report receiving information about it. One interviewee reported that workers who freely associate are more vulnerable to layoffs and replacement, pointing to staff

changes during COVID-19. Worker's representatives indicated more, and timely discussion related to this item is welcome.

The evidence does not include an assessment of policy implementation effectiveness.

Corrective Action Period Finding :

New evidence reviewed includes the display of the company agreement (EGC, April 2025), which confirms the public posting of the company agreement dating from January 2022 on the general management notice board and reaffirms employees' rights to the free exercise of trade union rights and freedom of opinion (articles 6 and 7). Hiring materials, including the list of hiring documents and individualized checklists for two employees (EGC, April 2025), were also provided, indicating that new employees receive the company agreement and internal regulations. The internal note on freedom of association and collective bargaining (EGC, May 2025) further reinforces the company's commitment to respecting the rights enshrined in Senegalese labor law, stating that union membership does not influence career progression or pay decisions, and listing the employee associations formally recognized by the company.

Interviews with workers and their representatives confirmed that they are aware of their rights to freedom of association and collective bargaining, that these rights are communicated during recruitment, and that workers who choose to join unions or employee associations have not experienced adverse treatment as a result.

The evidence indicates that the operating company respects the rights of workers to freedom of association and collective bargaining.

			The ongoing implementation of these commitments, including for new workers, will be further reviewed during the next IRMA surveillance audit.
3.1.2.2.	Where national law substantially restricts workers' organizations, the operating company shall not restrict workers from developing alternative mechanisms to express their grievances and protect their rights regarding working conditions and terms of employment. The operating company shall not seek to influence or control these mechanisms.	–	Not relevant. The country does not restrict workers from forming workers' organizations.
3.1.2.3.	The operating company shall engage with workers' representatives and workers' organizations and provide them with information needed for meaningful negotiation in a timely manner.	◔	The evidence, a sample of eighteen (18) meeting minutes (2022 and 2023), a Collective Bargaining Agreement signed by GCO, workers' representatives and the Senegalese government (Accord d' Entreprise January 31, 2022) and interviews with a sample of key staff and worker delegates, indicate that the company engages with worker representatives on a regular basis and in good faith. Some interviewees report information is needed for more meaningful negotiation in a timely manner.
3.1.2.4.	Workers' representatives shall have access to facilities needed to carry out their functions in the workplace. This includes access to designated non-work areas during organizing efforts for the purposes of communicating with workers, as well as accommodations for workers' representatives at fly-in/fly-out or other remotely located mine sites, where relevant.	●	The evidence, a Collective Bargaining Agreement signed by GCO, workers' representatives and the Senegalese government (Accord d' Entreprise January 31, 2022), indicates that the company provides workers' representatives with access to a facility needed to carry out their functions in the workplace (Chapter 2, Section 9, page 8), and this infrastructure/building was observed with appropriate signage at the time of the site visit.

3.1.2.5.	The operating company shall remain neutral in any legitimate unionizing or worker-organizing effort; shall not produce or distribute material meant to disparage legitimate trade unions; shall not establish or support a company union for the purpose of undermining legitimate worker representation; and shall not impose sanctions on workers' organizations participating in a legal strike.	●	The evidence, a Collective Bargaining Agreement signed by GCO, workers' representatives and the Senegalese government (Accord d' Entreprise January 31, 2022), and the statutes of the Women's Association of GCO (Statuts Amicale des Femmes de GCO March 22, 2017, 7p.), a gathering of women working at the company, free from political, union, and religious affiliations, indicates that the company encourages freedom of association among workers and maintains a neutral stance. Interviews with a sample of workers and key staff and inquiries related to potential grievances indicate that the company does not interfere with legitimate workers' organizing efforts.
3.1.2.6.	Upon employment, the operating company shall: a. Inform workers of their rights under national labor and employment law; b. Inform workers that they are free to join a workers' organization of their choosing without any negative consequences or retaliation from the operating company; c. If relevant, inform workers of their rights under any applicable collective agreement; and d. If relevant, provide workers with a copy of the collective bargaining agreement and the contact information for the appropriate trade union (or workers' organization) representative.	◔	The Collective Bargaining Agreement (Accord d' Entreprise January 31, 2022) the GCO Internal Rules (February 15, 2021), an employee handbook, and a document posted titled List of associations and organizations (EGC, 2025), as well as interviews with a sample of key staff, worker delegates and workers, indicate that the company informs workers: (a) of their rights under national labor and employment law; (b) that they are free to join a workers' organization of their choosing without any negative consequences or retaliation from the operating company; (c) of their rights under the collective agreement; (d) a copy of the valid collective bargaining agreement is available on the company intranet, The evidence does not include: (d) the contact information for the appropriate trade union (or workers' organization) representative.
3.1.2.7.	The operating company shall not discriminate or retaliate against workers	◔	The evidence, a Collective Bargaining Agreement signed by GCO, workers' representatives and the Senegalese government (Accord d'

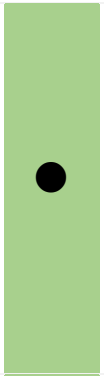
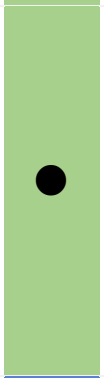
who participate, or seek to participate, in legitimate workers' organizations or in a legal strike.			Entreprise January 31, 2022), presents the company's intention to respect worker rights of freedom of association (Chapter 2, Article 6-Free exercise of trade union rights and freedom opinion and Article 7-employee representatives, p.7) according to national legislation, and this is supported by internal human resources policies, procedures, and postings in areas frequented by workers at the mine. Interviews with a sample of workers, among them workers (organized/non-members), workers reps, contractors, department managers and human resources staff, indicate that the company has not discouraged workers from electing workers' representatives, joining workers' organizations or bargaining collectively. Some interviewees, particularly those of lower-paying positions, report their belief in preferential hiring and advancement practices in some departments and for some positions exist and this is unconfirmed. Interviews with human resources managers indicate hiring practices and advancement relate to operational goals and selection based upon job descriptions, a candidate's qualifications for the job, and that job placement or dismissal are administered through formal procedures that include due diligence (i.e., signing off of others, in alignment with department needs, goals and growth or succession plans), including contractors who may be expats. The evidence does not include an assessment of operating-level practices that lead to or could potentially lead to discrimination or retaliation against workers who participated, or sought to participate, in legitimate workers' organizations. Corrective Action Period Finding : New evidence reviewed includes the initial company agreement (EGC, January 31, 2022), which affirms employees' rights to freedom of association, election of representatives, and participation in trade union activities. A draft Promotion Procedure (EGC, September 2025) outlines a formalized process with multiple validation steps, objective eligibility criteria, and HR and management review.

Additional evidence includes six membership contribution slips processed by the Human Resources department for six workers' organizations, including those supporting women's initiatives and social development (EGC, June 2025); the Salary Discrimination Campaign Report (EGC, February 2025), which confirmed that remuneration increases for employee representatives were on par with or higher than their peers; and the Annual Report on Disciplinary Sanctions (EGC, February 2025), which documented 26 sanctions in 2024, none involving employee representatives. The disciplinary process is guided by the internal policy and the Group Key Standard on Consequence Management (EGC, April 2024), which emphasizes fairness, proportionality, and non-retaliation. The pre-electoral agreement (EGC, March 2024), election results (EGC, April 2024), and elected delegation information brief (EGC, May 2024) indicate that formal delegate elections took place across operational levels and regions, with results submitted to the regional labor inspectors. The delegation includes workers from multiple levels, including the first woman elected as General Secretary.

Interviews with workers' representatives did not reveal any cases of discrimination or retaliation against those participating in legitimate workers' organizations or legal strikes. However, some representatives reported limited transparency in hiring and promotion processes and noted that some employees perceived restricted career advancement opportunities.

The evidence indicates that the company does not discriminate or retaliate against workers who participate, or seek to participate, in legitimate workers' organizations or legal strikes.

The evidence does not confirm that the promotion process is effectively implemented to ensure equal advancement opportunities for all workers, including those engaged in workers' organizations.

3.1.2.8.	Where the operating company is a party to a collective bargaining agreement with a workers' organization, the terms of the agreement shall be respected. Where such an agreement does not exist, or an agreement does not address specific requirements in this chapter, the operating company shall meet the relevant IRMA requirements.		The Collective Bargaining Agreement signed by GCO, workers' representatives and the Senegalese government (Accord d' Entreprise January 31, 2022) indicates that the company agrees with and encourages a freedom of association policy (Chapter 2 Articles 6 and 7, p.7). The evidence does not include any grievances that indicate that the company does not respect the collective bargaining agreement terms.
3.1.2.9.	The operating company shall not make use of short-term contracts or other measures to undermine a collective bargaining agreement or worker organizing effort, or to avoid or reduce obligations to workers under applicable labor and social security laws and regulations.		The evidence, the Collective Bargaining Agreement signed by GCO, workers' representatives and the Senegalese government (Accord d' Entreprise January 31, 2022), indicates that the company utilizes written contracts with employees with a term length of three years (p.5). No evidence (i.e., grievances or other external actions, worker interviews) implied that the company has utilized short-term contracts or other measures to undermine a collective bargaining agreement or worker organizing effort, or that results in a decrease in obligations to workers under applicable labor and social security laws and regulations
3.1.2.10.	The operating company shall not hire replacement workers in order to prevent, undermine or break up a legal strike, support a lockout, or avoid negotiating in good faith. The company may, however, hire replacement workers to ensure that critical maintenance, health and safety, and environmental control measures are maintained during a legal strike.		The evidence, a Collective Bargaining Agreement signed by GCO, workers' representatives and the Senegalese government (Accord d' Entreprise January 31, 2022), indicates that the company operates according to national legislation and honors labor agreements. Interviewees with a sample of workers, including workers reps, and key staff, do not recall an incident in which the company hired replacement workers in order to prevent, undermine, or break up a legal strike, or support a lockout. Interviewees in lower paid positions and with greater years in the company report compensation and benefits were greater in the development phase of the mine than the current operating phase and, despite more years with the company, indicate they see little by way of advancement. Some report being offered the same position

			but with lower benefits or pay as a contractor (rather than previously as an employee) and believe this could be to avoid negotiating in good faith. The evidence does not include an assessment of advancement practices or the details to confirm replacement workers are not considered to avoid negotiation in good faith.
3.1.3.1.	The operating company shall base employment relationships on the principles of equal opportunity and fair treatment, and shall not discriminate or make employment decisions on the basis of personal characteristics unrelated to inherent job requirements.		The evidence, a PowerPoint that contains information on anti-discrimination, equal opportunity, and fair treatment in employment (Copie de Modele December 1, 2022), and new employee selection criteria tool (no date) indicates that the company intends to employ workers based on principles of equal opportunity and fair treatment, without bias based on personal characteristics unrelated to inherent job requirements. Interviewees, particularly those of lower-paying positions, report their belief preferential hiring and advancement practices in some departments and for some positions exist and this is unconfirmed. Interviews with human resources managers indicate hiring practices and advancement relate to operational goals and selection based upon job descriptions, a candidate's qualifications for the job, and that job placement or dismissal are administered through formal procedures that includes due diligence (i.e., signing off of others, in alignment with department needs, goals and growth or succession plans), including contractors who may be expats. The evidence does not include hiring records from recruitment processes, job descriptions, wage rates, employment contracts, payroll, professional development, training, performance reviews, disciplinary and promotion records, grievance or termination records, or hiring practices relating to local populations (vs. Dakar, for example), or an assessment of operating-level practices that lead to or could potentially lead to discrimination. Refer to IRMA Notes for 3.1.3.1. Corrective Action Period Finding :

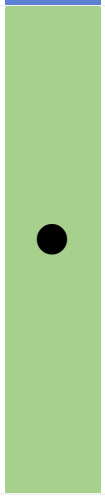
New evidence reviewed includes the Rationale for Recruitment Equal Opportunities (EGC, May 2025), which outlines the company's commitment to equal opportunity and non-discriminatory employment, and the Job Evaluation and Compensation Packages Guide (EGC, April 2024), describing standardized evaluation grids to promote internal equity. Recruitment documentation reviewed includes internal job postings (EGC, November 2023), technical interview panels, and evaluation rubrics used in selection processes for positions such as Senior Maintenance Supervisor and Warehouse Operator (EGC, December 2023). Records of interview minutes and evaluation spreadsheets indicate that recruitment is conducted through structured technical and HR assessments with predefined scoring criteria. Additional evidence includes the Recruitment Review 2024 (EGC, July 2025) and community recruitment reports for Méouane and Kébémer (EGC, March 2025), which document outreach and selection activities. In 2024, 100 individuals were hired, including 50 from local communities, 23 women, and 14 through internal mobility, suggesting efforts to support fair hiring practices.

Interviews with workers and their representatives reflected perceptions of limited transparency in recruitment and promotion decisions, including inconsistencies between advertised eligibility criteria and final selections, as well as limited communication on outcomes. Some workers cited perceptions of favoritism and unequal access to advancement or higher-level positions, particularly between local and international staff.

The evidence indicates that the company has developed and documented policies to promote equal opportunity and non-discrimination in employment.

The evidence does not indicate how these policies are consistently implemented, monitored, or evaluated in practice, nor does it include disaggregated data on hiring, promotion, or compensation outcomes to demonstrate fair treatment.

3.1.3.2	Exceptions to 3.1.3.1 may be made with respect to hiring and recruitment in the case of: a. Targets or quotas mandated by law; b. Targets developed through local agreements for the employment of local residents, Indigenous Peoples, or individuals who have been historically disadvantaged; or c. Operating company targets for the employment of local residents, Indigenous Peoples, or individuals who have been historically disadvantaged that are expressed in publicly accessible policies with explicit goals and justification for such targets.		Human resources personnel indicate that some workers, those hired from local populations, do not follow company recruitment processes, and are employed through the community relations department, and this is confirmed in interviews with key staff. The evidence does not include the details to confirm the relevancy of this item as in (a) to (c), such as quotas, hiring methodology, rationale, hiring records from recruitment processes, job descriptions, wage rates, employment contracts, payroll, training, or other records. Corrective Action Period Finding : New evidence reviewed includes the Rationale: Equal Opportunities and Fair Treatment (EGC, May 2025), which outlines EGC's commitment to equitable recruitment and the use of justified targets to promote the employment of local residents and women. Supporting documents, including formal policies, reports, and procedures developed through local agreements, reference hiring targets for local residents. Supplemental evidence includes the Community Recruitment Reports for Méouane and Kébémer (EGC, March 2025) describe engagement with local authorities to facilitate candidate referrals. These reports indicate that while response rates vary, priority is given to local candidates for positions such as technicians and drivers. The Recruitment Review 2024 (EGC, July 2025) confirms that 50 of the 100 new hires in 2024 were from local communities (including six on permanent contracts) and that 23% of hires were women, reflecting EGC's gender inclusion efforts. The Eramet Global Care Agreement (June 2024), signed by EGC, includes provisions supporting diversity, such as Article 4.6 on the neutralization of the impact of maternity and adoption leave on compensation, supported by the Guaranteed Salary Evolution Chart (EGC, September 2024). Interviews with managers indicated that recruitment from communities involves local commissions that pre-select candidates before HR conducts standard recruitment steps. Interviews with

			stakeholders reflected perceptions that recruitment decisions may be influenced by family or personal connections, and that candidates from non-affected communities were sometimes favored. Some interviewees expressed concern that opposition to the project may have negatively affected access to employment opportunities for certain local residents. The evidence indicates that the company has established: b. internal targets for the recruitment of local residents and women, developed through local agreements and company commitments; and c. operating company targets promoting increased representation of local residents and women. There is no evidence of targets or quotas mandated by law for sub requirement (a) to be applicable. The evidence does not include details to confirm that: c. the targets are publicly accessible and supported by clear procedures for monitoring and evaluation, or that all candidates pre-selected by local commissions follow the same recruitment and human rights procedures as other applicants.
3.1.3.3.	Critical The operating company shall take measures to prevent and address harassment, intimidation, and/or exploitation, especially in regard to female workers.		The company's policy and procedure manual outline the company's internal rules (February 15, 2021) and includes an article that states that it is prohibited "to practice an act of coercion, intimidation, sexual harassment or any other unethical practices" (Article 16, Page 8) and indicates that the company has documented measures to prevent and address harassment, intimidation, and/or exploitation. Interviews with a sample of employees and contractors indicate an awareness of the harassment and discrimination policies and related procedures. Some workers, including females, expressed that there have been incidents in which they felt intimidated or harassed, but not gender related. While policies and procedures are developed, and workers indicate some participation in anti-discrimination training, interviews with a

sample of workers, among them female workers and contractors, indicate implementation of the procedure at the operating level is limited, and the evidence does not include an assessment of policy effectiveness. Besides, workers interviewed had no awareness of how to raise a grievance related to harassment or intimidation anonymously, if needed. The evidence does not include a record of training for workers and management on internal rules, nor the record of worker grievances, including investigations undertaken, and remedies or resolution.

Corrective Action Period Finding :

New evidence reviewed includes the Eramet Group Ethics Charter (EGC, September 2023), which establishes a zero-tolerance approach toward all forms of harassment and discrimination. Distribution to all employees was confirmed through onboarding checklists for staff hired in 2025. The rationale for Diversity & Inclusion (EGC, May 2025) describes the company's governance structure, including a dedicated Ethics and Compliance Manager, an Ethics and Compliance Committee chaired by the CEO, and a network of trained Ethics Ambassadors responsible for handling cases of sexual and gender-based harassment. Training documentation reviewed includes the Diversity & Inclusion Training Program (EGC, undated) and the Harassment Prevention and Management Training (EGC, undated), developed by the Group Diversity and Inclusion Manager. Attendance tracking records (EGC, May 2025) and onboarding email templates (EGC, January 2024) confirm structured induction on ethics and compliance expectations. The whistleblowing mechanism is described in several documents, including the Key Standard on the Use of the Whistleblowing System (EGC, September 2024), procedures for receiving and handling alerts, awareness posters, and training slides (EGC, May 2025). The system allows anonymous reporting by internal and external stakeholders, defines the roles of investigators, and includes safeguards against retaliation. The 2023–2025 whistleblower record (EGC, May 2025) reports a total of eight related cases from both anonymous and non-anonymous submissions, being six cases submitted in 2024 (three

			sexual harassment, two human rights violations, and one moral harassment) and two cases in 2025 (one moral harassment and one discrimination). All cases were addressed in accordance with internally established procedures, including, where applicable, measures to prevent recurrence such as training sessions. Supporting evidence includes two anonymized alert reports from 2024 that demonstrate implementation of the system: one case of alleged sexual harassment outside the workplace and another of alleged moral harassment related to career progression. In both cases, the allegations were not substantiated as harassment; however, corrective actions were taken, including facilitated discussions, intercultural training, and recommendations for reassignment. The Intercultural Guide (EGC, November 2024) was also reviewed, and indicates the company promotes mutual respect and conflict prevention. Interviews with a sample of employees and contractors indicated awareness of the company's policies and procedures on harassment and discrimination, and confirmed the existence of accessible reporting mechanisms. Some workers, including women, reported experiencing intimidation incidents that were not gender-related. Representatives of the women's association cited preventive measures implemented by the company after the initial audit, such as the installation of women's changing rooms in predominantly male departments. The evidence indicates that the company has implemented measures to prevent and address harassment, intimidation, and exploitation, particularly with regard to female workers.
3.1.4.1.	Prior to implementing any collective dismissals, the operating company shall carry out an analysis of alternatives to retrenchment. If the analysis does not identify viable alternatives to retrenchment, a retrenchment plan	—	Not relevant. There are no collective dismissals associated with the mining project requiring analysis at the time of the audit.

	shall be developed in consultation with workers, their organizations, and, where appropriate, the government. The plan shall be based on the principle of non-discrimination, and be implemented to reduce the adverse impacts of retrenchment on workers.		
3.1.4.2.	The operating company shall ensure that all workers receive notice of dismissal and severance payments mandated by law and collective agreements in a timely manner. All outstanding back pay, social security benefits, and pension contributions and benefits shall be paid on or before termination of the working relationship, or in accordance with a timeline agreed through a collective agreement. Payments shall be made directly to workers, or to appropriate institutions for the benefit of workers. Where payments are made for the benefit of workers, they shall be provided with evidence of such payments.	●	The evidence, letters from company managers regarding the dismissal of an employee (Dossier de Licenciement November 2021), a notice of the dismissal process, besides the rationale, do not provide the details to confirm that back pay or benefits were paid before or on the date of termination. Corrective Action Period Finding : The evidence reviewed includes the Local Employee Exit Procedure (EGC, June 2024), which describes the process for notification, calculation, and payment of final entitlements, including severance, unused leave, bonuses, and social contributions. This procedure is supported by the Eramet Group Standard on Employee Exits (EGC, September 2023), which requires that all payments be made by the date of termination and processed through direct bank transfers to employees and relevant institutions. The Employee Exit Procedure (EGC, May 2025) further specifies that the final payslip must include all required elements, such as leave balances, pro-rated 13th-month salary, executive bonuses, and redundancy or retirement compensation, and be reviewed by both the personnel administration and payroll departments. Employees are required to sign formal receipts confirming payment. Two signed examples of termination documentation (EGC, May 2025) demonstrated timely notification, detailed severance calculations, and confirmation of payment of all applicable taxes, pension, and social contributions via bank transfer. Interviews with workers and workers' representatives did not report

			any concerns regarding dismissal procedures, severance, or termination payments breaching national laws or collective agreements. The evidence indicates that the company consistently provides advance notice of termination and clear documentation of communication with workers regarding dismissal, severance payments, and support prior to termination, in accordance with the Senegalese Labour Code and relevant collective bargaining agreements.
3.1.5.1.	Critical The operating company shall provide a grievance mechanism for workers (and their organizations, where they exist) to raise workplace concerns. The mechanism, at minimum: a. Shall involve an appropriate level of management and address concerns promptly, using an understandable and transparent process that provides timely feedback to those concerned, without any retribution; b. Shall allow for anonymous complaints to be raised and addressed; c. Shall allow workers' representatives to be present, if requested by the aggrieved worker; and d. Shall not impede access to other judicial or administrative remedies that might be available under the law or through existing arbitration procedures, or substitute for grievance mechanisms	◔	The evidence, a group-level procedure on the management of ethical alerts and grievances (no date), indicates that the company involves an appropriate level of management and addresses concerns promptly, using an understandable and transparent process that provides timely feedback to those concerned, without any retribution (Chapter 4: Alert management and follow-up, pages 4-6), allows for anonymous complaints to be raised and addressed (Chapter 6: Confidentiality and anonymity, page 9), and does not impede access to other judicial or administrative remedies that might be available under the law or through existing arbitration procedures, or substitute for grievance mechanisms provided through collective agreements (Chapter 4.3: Alert management and follow-up, page 5). The evidence does not provide details to confirm the grievance mechanism is implemented and that aggrieved workers are allowed to have representatives present if requested. Interviews with employees and contractors indicated workers had no awareness of how to raise a grievance (besides to their supervisor). The methodology and means to file a grievance, including anonymously (i.e. whistleblower call line, online platform, etc.), were not observed in postings in visible locations frequented by workers or readily available in other ways at the time of the site visit.

provided through collective agreements.

Corrective Action Period Finding :

New evidence reviewed includes internal campaign materials for EthicsLine visibility (EGC, May 2025); whistleblowing system log entries (EGC, January 2023–April 2025), indicating that two cases were transferred to national courts; the procedure for receiving and processing alerts (EGC, 2024); the Launch Alert Guide (EGC, 2024), which enables anonymous complaints to be raised and addressed; the updated Key Standard for the Use of the Whistleblowing System (EGC, September 2024); and the Ethics and Compliance Ambassador Charters (EGC, November 2024), which allow representatives of aggrieved workers to be present if requested. Concerns are directed to the Group Director of Ethics and handled through a transparent process involving the Alert Follow-up Unit and designated investigators. Feedback to complainants is required within three months (extendable to six months for complex cases), and sanctions or corrective actions are communicated in writing. The system includes safeguards against retaliation and oversight by the Sanctions Harmonization Committee (Receiving and Processing Alerts Procedure, 2024).

Interviews with employees and workers' representatives indicated familiarity with the grievance mechanism and confirmed that it is accessible to them; however, awareness was lower among contractors. Some employees expressed apprehension about using the mechanism or uncertainty regarding the selection of ethics ambassadors. Workers noted that they tend to raise concerns through their delegates, although complaints made through worker representatives do not always lead to meaningful outcomes or resolution. Interviews with managers and system records indicate that grievances are generally addressed within approximately three months, with few exceptions exceeding this timeframe.

The evidence indicates that the company:
a. involves an appropriate level of management in the grievance process;
b. allows for anonymous complaints to be raised and addressed;

			c. allows workers' representatives and/or ethics and compliance ambassadors to be present if requested by the aggrieved worker; and d. does not impede access to judicial or administrative remedies, nor substitute for grievance mechanisms provided through collective agreements. The effectiveness and accessibility of EthicLine will be reviewed at the IRMA surveillance audit.
3.1.5.2.	The operating company shall inform the workers of the grievance mechanism at the time of recruitment and make it easily accessible to them.	●	The evidence, a group-level procedure on the management of ethical alerts and grievances (no date), indicates that the company has developed a grievance procedure. Interviews with employees and contractors indicated workers had no awareness of how to raise a grievance (besides to their supervisor). The evidence does not include the process for how workers are informed of the grievance mechanism at the time of recruitment or how it is made easily accessible. Corrective Action Period Finding : New evidence reviewed includes the company's Code of Ethics (EGC, September 2023), which indicates that information on the grievance mechanism is provided in the hiring packet and distributed to new hires, with signed acknowledgment recorded in onboarding checklists. The Candidate Response Model Alert Device email (EGC, April 2025) demonstrates that job applicants, regardless of the recruitment outcome, are informed about the grievance mechanism and how to access it online. The updated Key Standard for the Use of the Whistleblowing System (EGC, September 2024) establishes that the grievance process applies to job applicants, contractors, and employees, and emphasizes its accessibility in multiple languages. Supporting evidence includes a communication campaign that accompanied the platform's relaunch under the name EthicLine (EGC, May 2025), as well as the onboarding email

			invitation for mandatory training on group safety and ethics commitments (EGC, January 2024). Interviews with a sample of workers, including contractors, confirmed that they were informed about the grievance mechanism during recruitment and noted that awareness has been reinforced through training sessions and communication materials displayed on site after the initial audit. The evidence reviewed indicates that the company informs workers of the grievance mechanism at the time of recruitment and that it is accessible to them.
3.1.5.3.	The operating company shall maintain a record of grievances and the company's actions taken to respond to and/or resolve the issues.	●	The evidence, a group-level procedure on the management of ethical alerts and grievances (no date), indicates that the company has a grievance system. The evidence does not include a record of grievances, including investigations undertaken, and remedies or resolutions in a timely manner. Corrective Action Period Finding : New evidence reviewed include the Key Standard – Use of the Whistleblowing System (Eramet, Version 2, September 2024); Launch Alert Guide (Eramet, 2024); Receiving and Processing Alerts Procedure (Eramet, 2024); Receiving and Processing Alerts (Eramet, no date); and the Whistleblowing System Log Entries January 2023-April 2025 (WS IRMA GCO, May 2025), detailing grievances and associated details (channel, anonymity, status, categories, substantiation, processing time, and measures taken). The evidence describes the processes for receiving, processing, documenting, and archiving alerts, which include using a centralized whistleblowing and grievance management system (EQS Integrity Line, rebranded as EthicLine in 2025) governed by Group-level procedures. The

			Ethics and Compliance Department is responsible for recording all alerts received, determining admissibility, assigning investigations, and documenting outcomes, including sanctions and remediation. Evidence indicates that the company maintains detailed records of grievances received and the corresponding actions taken. Records are maintained in the form of anonymized reports and tracking tables. The Receiving and Processing Alerts procedure outlines the creation of a case file for each grievance, with documentation covering receipt confirmation, admissibility review, investigation outcomes, decisions made by the Alert Follow-up Unit, and follow-up or remediation measures. Monthly anonymized statistical summaries are provided to the Executive Committee, and a sanctions tracking table is maintained and reviewed by the Sanctions Harmonization Committee. The evidence indicates that the company has a system for tracking grievances and documents actions taken to respond to and resolve the issues.
3.1.6.1.	The operating company shall have documented disciplinary procedures (or their equivalent) that are made available to all workers.	●	The evidence, GCO Internal Rules (February 15, 2021), an employee handbook, indicates that the company has documented disciplinary procedures (p.9-10). The evidence does not specify how the company makes the disciplinary procedures available to all workers, and procedures may vary by Department. Corrective Action Period Finding : New evidence reviewed includes the company's Internal Regulations (EGC, February 2021) and the group-level Consequence Management Key Standard (EGC, April 2024), which define disciplinary offenses, procedural guarantees, sanctions, and responsible roles. The Internal Regulations outline applicable labor expectations and are distributed during onboarding, as evidenced in two completed hiring checklists (EGC, April 2025). The list of hiring

			documents (EGC, undated) reviewed confirms systematic inclusion of the Internal Regulations in employee orientation materials. Access to disciplinary rules is ensured through multiple communication channels, including the visible posting of the Internal Regulations and employee declarations confirming receipt and understanding of the Eramet Ethics Charter and related disciplinary expectations. Additionally, the 2024 Annual Report on Disciplinary Sanctions (EGC, February 2025) and the proof of transmission email to employee representatives (EGC, March 2025) provide evidence that these procedures are transparently communicated and accessible to all workers. Interviews with workers and worker representatives confirmed their awareness of the disciplinary procedures and their access to the disciplinary measures report through worker representatives. The evidence reviewed indicates that the company maintains documented disciplinary procedures and that these procedures are made available and accessible to all workers through onboarding materials, visible posting of the Internal Regulations, and communication via worker representatives.
3.1.6.2.	The operating company shall not use corporal punishment, harsh or degrading treatment, sexual or physical harassment, mental, physical or verbal abuse, coercion or intimidation of workers during disciplinary actions.	●	The employee handbook, GCO Internal Rules (February 15, 2021), indicates that the company's procedure does not allow the use of harsh or degrading treatment, sexual or physical harassment, mental, physical or verbal abuse, coercion, or intimidation of workers during disciplinary actions (pp. 9 and 10). The evidence, including interviews with a sample of workers, indicates that the company does not use corporal punishment of workers during disciplinary actions. Some interviewees report that they may feel intimidated by their superiors, in addition to the fear of getting dismissed. The evidence does not include a record of training for workers and management on internal rules, nor the record of worker grievances, including investigations undertaken, and remedies or resolution, as well as recent documented disciplinary notices (see 3.1.6.3).

Corrective Action Period Finding :

New evidence reviewed includes the company's Internal Regulations (EGC, February 2021, page 10), which state that the company prohibits any form of violence, abuse, or degrading treatment in the workplace, including sexual or moral harassment, and outline sanctions for such behavior. Additional evidence includes hiring checklists (EGC, March 2025) and the list of hiring documents (EGC, undated), which indicate that these regulations are provided to employees at the time of hiring. According to the annual report on disciplinary sanctions (EGC, February 2025), the company tracks enforcement of these rules and reports disciplinary actions annually, which are then transmitted to worker representatives (EGC, March 2025). Training and awareness-raising on unacceptable conduct are supported by the harassment prevention and management training programs, as well as by the diversity and inclusion group training program (EGC, 2024), both delivered by the Group Diversity and Inclusion Manager and targeted toward harassment referents, human resources personnel, and all employees. These trainings include definitions of harassment, cultural context, and appropriate conduct during interviews with victims or witnesses. The updated key standard on the use of the whistleblowing system (EGC, September 2024) outlines procedures for safely reporting violations such as intimidation or abuse. According to the receiving and processing alerts procedure (EGC, 2024), only the Group Director of Ethics and Compliance and an assigned multidisciplinary alert follow-up unit are authorized to investigate such reports, ensuring confidentiality, non-retaliation, and due process. This protocol is reinforced by awareness materials, such as the Launch Alert poster (EGC, 2024) and e-learning communications from the Ethics Office (January and October 2024). The whistleblowing system log entries were reviewed and discussed during interviews with management. No grievances related to disciplinary measures were identified, and moral harassment grievances were addressed by the Human Resources Department through remedial measures, such as

			recommending the transfer of the affected employee to another department. Interviews with workers and worker representatives indicate that disciplinary actions are consistent with the measures described in the procedures, with no evidence or reports of harsh, disproportionate, or inappropriate sanctions. The evidence, supported by interviews, indicates that the company does not permit the use of harsh or degrading treatment, physical or verbal abuse, coercion, or intimidation of workers during disciplinary actions.
3.1.6.3.	The operating company shall keep records of all disciplinary actions taken.	●	The evidence includes two examples of disciplinary actions (one from 2015 and one from 2021) where the company requested further explanations from employees, following GCO Internal Rules (February 15, 2021, p. 9). No evidence of disciplinary sanctions, as detailed in the GCO Internal Rules page 10 was included. Interviews with key staff and a sample of workers indicate disciplinary actions may vary by department. The evidence does not include sufficient information to confirm all disciplinary actions including any outcomes of the investigation are recorded. Corrective Action Period Finding: New evidence reviewed includes the Disciplinary Procedure (EGC, March 2025), which outlines that the company's disciplinary actions are documented in writing and implemented in compliance with Senegalese labor law, including Article L.124 of the Labor Code, which mandates written notification of sanctions. The procedure

			also describes categories of sanctions (e.g., verbal or written warnings, layoffs, dismissals) and specifies that records of actions and analyses are maintained for transparency. The Annual Report on Disciplinary Sanctions 2024 (EGC, February 2025) documents 26 recorded incidents, details the nature of the violations and sanctions imposed, and includes disaggregated data by gender, age, seniority, and occupational category, which were shared with the workers' representatives' delegation, reinforcing recordkeeping and transparency practices. The evidence reviewed indicates that disciplinary actions are logged and maintained with relevant details, including reason for discipline, date, and type of action taken.
3.1.7.1.	The operating company shall document the ages of all workers.	●	The evidence, an example of a new employee contract signed (1 April 2022), indicates that the company documents workers' age on the hiring day and government-issued identification documents. The company indicated that candidates must present a national identification document showing their personal information before employment, and this extends to visitors. Interviews with a sample of key personnel and workers, among them contractors, indicate the company has procedures to document the ages of all workers following the company's data protection policies. Refer also to 3.1.7.2 and 3.1.7.3. The evidence does not include the ages of contractors.
3.1.7.2.	Critical Children (i.e., persons under the age of 18) shall not be hired to do hazardous work (e.g., working underground, or where there is exposure to hazardous substances).	●	The minimum legal working age outlined by Senegalese law is 18. Interviews with a sample of key staff (i.e., security, HR, medical providers, and managers from a number of departments) as well as workers, among them contractors, indicates that the company considers workers' age in employment decisions and that this consideration extends to employees, contractors, and visitors. During the onsite audit, there was no sign that minors were working at site, including hazardous work (refer to 3.1.7.3). Staff, including

workers, indicate age verification is at several levels such as medical (pre-hire fit-for-duty), upon arrival onsite (by security), through HR, and also at the time of initial, onsite safety training. Interviews with the human resources and medical staff indicate that they verify age during the recruitment process, onboarding, and health and safety orientation per the company's health and safety procedures. A list of workers, including age and gender (GCO Workers, Contractors, Stakeholders November 21, 23), as well as blank Excel spreadsheet with age-verification features (Copie de Modele CV Screening, no date) and arrival form (no date) were provided as evidence. Note that the evidence sample featured employee IDs and age ranges (and not individual names and ages) to protect personal data.

The evidence does not include age records of contractors or related procedures.

Corrective Action Period Finding :

New evidence reviewed indicates that the company has established and implemented several mechanisms to prevent the employment of persons under 18 years of age in hazardous work. The Eramet Ethics Charter (EGC, September 2023) affirms the company's commitment to prohibiting child labor and upholding international labor standards, including the verification of workers' ages through medical records. Certificates of fit-for-duty examinations (EGC, June 2024) indicate that all workers undergo health screenings that include date-of-birth verification, and documentation was provided showing cases in which candidates were disqualified due to being underage (EGC, July 2025). The list of on-site contractor workers (EGC, July 2024) includes birth dates for all listed personnel; a review of this list found no evidence of workers under 18 and corroborates the application of identification checks during onboarding. Additionally, an audit on contractor compliance with EGC policies and the IRMA Standard (Tropica, June 2025, page 22), conducted by a qualified occupational health practitioner, involved document review, interviews with workers and management, and on-site verification, and found no evidence of workers below the age of 18.

			Interviews with a sample of key staff indicate that the company considers employees' age in employment decisions and that this consideration extends to workers and contractors. During the on-site audit, there was no sign that minors performed hazardous work. The evidence reviewed, supported by interviews and on-site observations, indicates that persons under the age of 18 do not perform hazardous work.
3.1.7.3.	The minimum age for non-hazardous work shall be 15, or the minimum age outlined in national law, whichever is higher.	●	The minimum legal working age outlined by Senegalese law is 18. Interviews with a sample of key staff (i.e., security, HR, medical providers, and managers from a number of departments) as well as workers, among them contractors, indicates that the company considers workers' age in employment decisions and that this consideration extends to employees, contractors, and visitors. During the onsite audit, there was no sign that minors were working at site, including hazardous work. Staff, including workers, indicate age verification is at several levels such as medical (pre-hire fit-for-duty), upon arrival onsite (by security), through HR, and also at the time of initial, onsite safety training. Interviews with the human resources and medical staff indicate that they verify age during the recruitment process, onboarding, and health and safety orientation per the company's health and safety procedures. A list of workers, including age range and gender (GCO Workers, Contractors, Stakeholders November 21, 23), as well as blank Excel spreadsheet with age-verification features (Copie de Modele CV Screening, no date) and arrival form (no date) were provided as evidence. Note that the evidence sample featured employee IDs and age ranges (and not individual names and ages) to protect personal data. The evidence does not include age records of contractors or related procedures. Corrective Action Period Finding :

			New evidence reviewed indicates that the company has established preventive systems to ensure that no person below the legal minimum age is employed, including in non-hazardous roles. The Health Assessments Procedure (EGC, June 2024) specifies that all staff, including contractors and daily workers, must undergo a Pre-Deployment Medical, which includes verification of age and assessment of fitness for work before access to operational areas is granted. Medical visit records (EGC, June 2024) and disqualification documents for employees based on age (EGC, July 2024) indicate that workers are classified by fitness status and that individuals under 18 years of age may be deemed unfit for certain roles. Supporting evidence includes the Eramet Ethics Charter (EGC, September 2023), which reaffirms the company's commitment to prohibiting child labor and ensuring compliance with international labor standards. The list of on-site contractor workers (EGC, July 2024) includes birth dates for all personnel, and a review of this list found no evidence of workers under the age of 18. Additionally, an audit on contractor compliance with EGC policies and the IRMA Standard (Tropica, June 2025, page 22), conducted by a qualified occupational health practitioner through document review, interviews with workers and management, and on-site verification, found no evidence of underage workers. Interviews with a sample of key staff indicate that the company considers employees' age in employment decisions and that this consideration extends to workers and contractors. During the on-site audit, there was no sign that minors were working at the site. The evidence reviewed, supported by interviews and on-site observations, indicates that persons under the age of 18 do not perform non-hazardous work.
3.1.7.4.	When a child is legally performing non-hazardous work, the company shall assess and minimize the risks to their physical or mental health, and ensure	—	The company stated that the requirement is not applicable. No evidence was submitted. The requirement is not assessed. Refer to IRMA Notes for 3.1.7.4.

	that regular monitoring of the child's health, working conditions and hours of work occurs by the national labor authority, or if that is not possible, by the company itself.		
3.1.7.5.	If the operating company discovers that a child under the minimum age outlined in 3.1.7.2 and 3.1.7.3 is performing hazardous or non-hazardous work: a. The child shall be removed immediately from his or her job; and b. Remediation procedures shall be developed and implemented that provide the child with support in his or her transition to legal work or schooling, and that take into consideration the welfare of the child and the financial situation of the child's family.	–	The company did not provide evidence for this requirement although according to rational, there is age verification process at the time of hiring or when integrating subcontractors, and no children observed, and this is confirmed in interviews with employees and contractors. Refer to IRMA Notes for 3.1.7.5.
3.1.7.6.	Where there is a high risk of child labor in the mine's supply chain, the operating company shall develop and implement procedures to monitor its suppliers to determine if children below the minimum age for hazardous or non-hazardous work are being employed. If any cases are identified, the operating company shall ensure that appropriate steps are taken to remedy them. Where remedy is not possible, the operating company shall shift the project's supply chain over time to suppliers that can	◔	The evidence, a supplier code of conduct and conflict materials policy (November 15, 2022), a corporate policy document addressed at suppliers and covering human rights, environment, health, and business ethics, indicates that the company has developed group-level directives regarding suppliers' conduct especially forced labor or trafficked workers (section 1, Human Rights Page 2/7). The policy includes a commitment prohibiting the use of force and child labor. By accepting the contract terms, the company's policies, and guidelines, all active suppliers must adhere to this commitment. The evidence does not include supply chain due diligence reports, supplier monitoring records or similar documents that indicate that

	demonstrate that they are complying with this chapter.		the company monitors its suppliers to determine if they employ children.
3.1.8.1.	Critical The operating company shall not employ forced labor or participate in the trafficking of persons.	◔	The evidence, a supplier code of conduct and conflict materials policy (November 15, 2022), indicates that the company has a policy that prohibits the employment of forced labor. On-site observations and interviews with employees and contractors confirmed that the company does not employ forced labor or participate in the trafficking of persons. The evidence does not include the process the company uses to track and verify that contractors do not employ forced labor or participate in the trafficking. of persons.
3.1.8.2.	Where there is a high risk of forced or trafficked labor in the mine's supply chain, the operating company shall develop and implement procedures to monitor it suppliers to determine if forced labor or trafficked workers are being employed. If any cases are identified, the operating company shall ensure that appropriate steps are taken to remedy them. Where remedy is not possible, the operating company shall shift the project's supply chain over time to suppliers that can demonstrate that they are complying with this chapter.	◔	The evidence, Eramet Code of Conduct (November 15, 2022), a corporate policy document addressed at suppliers and covering human rights, environment, health and business ethics, indicates that the company has developed group-level directives regarding suppliers' conduct especially forced labor or trafficked workers (section 1, Human Rights Page 2/7). An assessment of forced or traffic labor in the mine's supply chain is not included as evidence to confirm whether due diligence reports or supplier monitoring is needed. Corrective Action Period Finding : New evidence reviewed includes an audit on contractor compliance with EGC policies and the IRMA Standard (Tropica, June 2025), which documents an assessment of 17 local subcontractors operating at EGC in the Diogo–Lompoul area, and indicates that the company has taken steps to monitor its suppliers for forced or trafficked labor, assessing adherence to EGC policies and IRMA labor standards. The assessment included interviews, document reviews, and on-site observations. The audit report notes certain limitations, including that many interviewees were unable to provide detailed

			responses to questions related to human rights and associated procedures, and that not all subcontractors were included in the interview sample. Findings concerning the existence of policies or procedures for the protection of human rights indicate limited awareness or understanding of human rights principles among interviewees. Where awareness was observed, it was primarily focused on occupational safety aspects. Interviews with employees and contractors indicated that there are no known cases of forced labor or human trafficking and that recent contracts include improvements in health protection measures. However, interviews with members of some Economic Interest Groups revealed that they were operating under expired contracts, with renewals pending for several months. The evidence reviewed indicates that the company has recently implemented supplier monitoring activities and that no allegations or indications of forced labor were identified in its operations or supply chains, including in the grievance logs reviewed. The effectiveness of supplier monitoring and implementation of corrective actions will be reviewed at the IRMA surveillance audit.
3.1.9.1.	The operating company shall pay wages to workers that meet or exceed the higher of applicable legal minimum wages, wages agreed through collective wage agreements, or a living wage.		The evidence includes a Collective Bargaining Agreement signed by GCO, workers' representatives and the Senegalese government (Accord d' Entreprise January 31, 2022), indicating that the base salary is defined according to the worker's category, as well as an Excel spreadsheet indicating the salaries of maintenance mechanics (Base Salary Agreements no date). Interviews with a sample of workers in lower paying positions, among them contractors, provide indication to suggest compensation is not always consistent with a living wage. The evidence does not include information to confirm wages meet or exceed the higher of applicable legal minimum wages for all positions, such as documentation on national minimum wage rates,

employment contracts, payroll records, or pay rates.

Corrective Action Period Finding :

New evidence reviewed includes the Group Salary Review Policy (EGC, September 2023), which establishes annual wage review processes based on internal equity, market comparisons, and legal compliance. This is supported by the Wage Policy (EGC, May 2025), which outlines wage composition, including base salaries, bonuses, and performance-related pay, indicating alignment with national law and collective agreements. Actual wage compliance is documented in the payroll compliance report and salary bulletin extract (EGC, May 2025), which indicates that workers are paid above legal minimums and bargained rates. Several relevant collective agreements, including the mining industries (EGC, July 2023), the commerce sector (EGC, July 2023), and the general mechanical agreement (EGC, July 2023), indicate that base wages are above national minimums. The 2024–2025 Wage Agreement (EGC, 2024) includes retroactive raises, a flat-rate increase, and a bonus, finalized under the supervision of the labor inspectorate. The Group Performance Evaluation Procedure (EGC, 2024) indicates that variable compensation and individual increases are tied to annual performance appraisals conducted across all managerial levels. Finally, the Compensation Survey (EGC, September 2023) outlines benchmarking practices using external market data to ensure that salaries remain competitive and equitable, although no specific results or comparative figures were made available for review.

Interviews with workers and workers' representatives confirmed that wage levels are consistent with those outlined in the collective agreements, which are above the legal minimums. However, some workers expressed that their current wages are insufficient to ensure a decent standard of living for themselves and their families, citing increased housing and living costs and perceptions that wage progression at EGC is slow for long-tenured employees compared to other mining operations.

			The evidence reviewed indicates that the company pays wages that meet or exceed applicable legal minimum wages and collectively agreed wage levels, but does not confirm that all workers consider their wages sufficient to afford a decent standard of living for themselves and their families.
3.1.9.2.	Overtime hours shall be paid at a rate defined in a collective bargaining agreement or national law, and if neither exists, at a rate above the regular hourly wage.	●	The evidence includes a Collective Bargaining Agreement signed by GCO (January 31, 2022) and a review of the overtime benefits (Report on the agreed procedures for reviewing the payroll system from 01/01/2021 until 03/31/2022 issued December 2022) and indicate that the overtime compensation given to employees is aligned with the national Labour Code. Interviews with key staff indicated the company complies with local regulations. A sample of workers interviewed, including contractors, report that overtime is not always paid at an amount above regular wages. The evidence does not include an assessment of overtime hours paid, or the details to confirm that overtime is paid at a rate defined in a collective bargaining agreement or national law for all workers. Corrective Action Period Finding : New evidence reviewed includes the Wage Policy (EGC, May 2025), which explains that the company applies overtime pay increases in accordance with Article 49 of the National Interprofessional Collective Agreement (NICA). This article establishes bonuses of 15% for the first eight hours of overtime, 40% for additional hours beyond that, 60% for night work, 60% for daytime work on public holidays, and 100% for nighttime work on public holidays. Payslips and timesheets (EGC, May 2025) were reviewed for a sample of employees, showing actual payment of overtime at multiple rates115%, 140%, 160%, and 200% in alignment with contractual provisions and NICA requirements. Interviews with employees and contractors indicated that, due to specific working hours and assignments, overtime work is

			uncommon. No concerns were raised regarding overtime not being paid or not being paid at the agreed rate. It was also noted that a new biometric timekeeping system has been implemented in a pilot phase to monitor working hours and overtime. The evidence reviewed indicates that overtime hours are paid at a rate defined in national law.
3.1.9.3.	All workers shall be provided with written and understandable information about wages (overtime rates, benefits, deductions and bonuses) before they enter employment, and for the pay period each time they are paid.	●	The evidence, a Collective Bargaining Agreement signed by GCO, workers' representatives and the Senegalese government (Accord d' Entreprise January 31, 2022), a monthly worker pay slip, that describes normal hours as well as overtime hours and other benefits less various deductions, indicates the company provides workers with written and understandable information about wages (overtime rates, benefits, deductions, and bonuses). A sample of workers interviewed, among them contractors, report that that not all workers are provided written and understandable information about wages (overtime rates, benefits, deductions and bonuses) for each pay period, and that changes in wage amounts, up and down, can be unaccounted for. The evidence does not include pay slips across areas, departments and for contractors, including community security, to confirm wages contain written and understandable information, including representation of changes over time. Corrective Action Period Finding : New evidence reviewed includes the Standard Hiring Checklists (EGC, March 2025) document the receipt of employment materials for a sample of workers, supported by the general list of onboarding documents. The company's model employment contract (undated) specifies gross monthly remuneration, overtime provisions, and benefits, and references the applicable collective bargaining agreements. Timesheets and payslips confirm that employees are informed of their wages for each pay period. The company

			agreement (EGC, January 2022), displayed on notice boards (EGC, 2022), further confirms the formal communication of employment terms. Additional documentation indicates that employees receive compensation updates through annual review letters, payroll calendars, and signed internal agreements (EGC, 2025). Interviews with workers and worker representatives indicated that wage information, including details provided in payslips, is clear and understandable. The evidence reviewed indicates that employees are provided with written and itemized wage information for each pay period.
3.1.9.4.	The operating company shall pay wages in a manner that is reasonable for workers (e.g., bank transfer, cash or check).	●	The evidence, a written bank transfer receipt referring to an insurance premium paid to a Dakar Senegal identified beneficiary (Global Cash, June 20, 2023), indicates that the company uses a wire transfer system. Interviews with a sample of employees' report pay systems are reliable and work as intended. Not all workers, among them contractors, report that payment is in a manner reasonable to them. The evidence does not include confirmation of which system is used to pay workers (i.e., bank transfer, cash, cheque), or an assessment that wages are paid in a form of payment that allows the worker to obtain cash in an easy and timely manner. Corrective Action Period Finding : New evidence reviewed includes salary transfer letters for March, September, and November 2024 (EGC, 2024), regarding the debit of the company's accounts to pay salaries for local staff. Supporting evidence includes the Wage Policy (EGC, May 2025), which establishes that wages should be paid monthly by bank transfer, with payment dates established in consultation with worker representatives.

			Interviews with workers, including a sample of some newly hired, and worker representatives indicated that salary payments are made on time and through bank transfers, which were considered satisfactory. The evidence reviewed, supported by interviews, indicates that the company pays wages in a manner that is reasonable for workers (bank transfer).
3.1.9.5.	The operating company shall ensure that deductions from wages are not made for disciplinary purposes unless one of the following conditions exist: a. Deductions from wages for disciplinary purposes are permitted by national law, and the law guarantees the procedural fairness of the disciplinary action; or b. Deductions from wages for disciplinary purposes are permitted in a freely negotiated collective bargaining agreement or arbitration award.	●	The evidence, Internal Rules - GCO (February 2021), is a set of governing rules between employees and the company which contains a disciplinary section (Section 18) that financial sanctions are excluded from the list of sanctions. A sample of workers interviewed, among them contractors, report deductions for disciplinary purposes (i.e., unmet performance elements) that reduce compensation. The evidence does not include a reference indicating that deductions are authorized by law and that deductions for disciplinary purposes are prohibited; an assessment of compensation related to disciplinary action is not included in the evidence. Corrective Action Period Finding :

			New evidence reviewed includes the Wage Policy (EGC, May 2025), which outlines permitted deductions such as taxes, retirement contributions, and other legally required withholdings. An audit on contractor compliance with EGC Policies and the IRMA Standard (Tropica, June 2025) examined contractors working with EGC and reported that none of the 44 workers interviewed experienced illegal deductions or withholdings from their wages. Additional evidence includes the company's Internal Rules (EGC, February 2021), which list the types of disciplinary sanctions applicable, including reprimand, verbal or written warning, suspension from one to three days, suspension from four to eight days, and dismissal, not including any financial penalties. Interviews with a sample of workers and worker representatives did not reveal any complaints or awareness of financial sanctions or disciplinary deductions among their colleagues. The evidence indicates that the company does not make wage deductions for disciplinary purposes unless permitted by law.
3.1.10.1.	The operating company shall ensure that: a. Regular working hours do not exceed eight hours per day, or 48 per week. Where workers are employed in shifts the 8-hour day and 48-hour week may be exceeded, provided that the average number of regular hours worked over a 3-week period does not exceed 8 hours per day and 48 hours per week; b. Workers are provided with at least 24 consecutive hours off in every 7-day period; and	●	The evidence includes a Collective Bargaining Agreement signed by GCO (January 31, 2022) and a review of the overtime benefits (Report on the agreed procedures for reviewing the payroll system from 01/01/2021 until 03/31/2022 issued December 2022) and indicates that: (a) regular working hours do not exceed eight hours per day, or 173.33 hours per month (Collective Labor Agreement, 2022, p. 13, Article 15); (b) the company provides every worker with at least 24 consecutive hours off every seven days (Collective Labor Agreement, 2022, p. 13, Article 16), except for some support positions, which can work on a schedule of 4 days off for every 10 days worked, as provided for in article L147 of the Senegal Labor Code; (c) overtime is consensual and does not exceed 10 hours per week (Collective Labor Agreement, 2022, p. 14, Article 17); and (d) not applicable since the site is not remote.

c. Overtime is consensual, and limited to 12 hours a week. d. Exceptions to 3.1.10.1.b and c shall be allowed at mines in remote locations if: i. A freely negotiated collective bargaining agreement is in force that allows variances to the rest and/or overtime hours above; and ii. Through consultations with workers' representatives, a risk management process that includes a risk assessment for extended working hours is established to minimize the impact of longer working hours on the health, safety and welfare of workers.		Interviews with key staff and a sample of workers indicated that working hours are respected and in accordance with local regulations. While there are processes in place, not all workers, among them contractors, report regular working hours and time for rest are respected. Corrective Action Period Finding : New evidence reviewed includes the Internal Note on Working Hours (EGC, May 2024), which establishes regular working hours at 40 per week, with provisions for an 11-hour daily rest period, a 24-hour weekly rest period, and 24 days of annual leave. Cyclical scheduling is applied and monitored through alerts, HR reviews, and a pilot time-tracking system. Overtime is recorded and managed within the 500-hour annual ceiling established by national regulations, with monitoring conducted through formal notifications when thresholds are exceeded. Requests to exceed annual overtime limits were submitted to the Labor Inspectorate for the period July–December 2024 (EGC, June 2024) and officially authorized by the Ministry of Labor, Employment and Institutional Relations in June 2025. A notification on the use of authorized overtime hours (EGC, January 2025) confirms oversight of extended working hours by labor authorities. Additional evidence of a pilot biometric time-tracking system (EGC, March 2025) was also reviewed, and indicates that the system captured discrepancies and informed mitigation measures, including employee reminders and integration with payroll to improve attendance monitoring. The evidence indicates that: a. regular working hours do not exceed 48 per week, and the average number of regular hours worked over 3 weeks does not exceed 48 hours per week, as indicated in the Internal Note on Working Hours (EGC, May 2024); b. mandatory 24-hour weekly rest period and an 11-hour daily rest are established, as indicated in the Internal Note on Working Hours

			(EGC, May 2024); c. overtime is consensual and does not exceed 10 hours per week, as indicated in the Collective Bargaining Agreement (EGC, January 2022, Article 17); d. i. the Collective Bargaining Agreement (EGC, January 2022) outlines policies for overtime with approval by local authorities; and d. ii. overtime assignments can only occur after consulting the staff representatives, as indicated in the Collective Bargaining Agreement (EGC, January 2022, page 14). Interviews with a sample of workers and worker representatives indicate that working hours are established in accordance with the collective agreement and aligned with the Senegalese Labor Code and decrees governing the mining sector. The evidence, supported by interviews, indicates the company complies with sub-requirements (a) through (d).
3.1.10.2.	Where neither national law nor a collective bargaining agreement includes provisions for worker leave, the operating company shall, at minimum, provide: a. An annual paid holiday of at least three working weeks per year, after achieving one year of service; and b. A maternity leave period of no less than 14 weeks.	●	The evidence, a Collective Bargaining Agreement signed by GCO, workers' representatives and the Senegalese government (Accord d' Entreprise January 31, 2022), indicates that the company grants employees an annual paid holiday of at least three working weeks per year after achieving one year of service and a maternity leave period of no less than 14 weeks (Article 18.2 and 18.5, pages 15 and 17). The evidence does not include payroll records for workers, including contractors, to confirm leave is paid in accordance with national law. Corrective Action Period Finding : New evidence reviewed includes the Justification Related to the Implementation of Leave Legislation at EGC (EGC, May 2025), which explains that the company provides annual paid leave and maternity leave in accordance with national labor regulations and company-specific provisions. Annual leave was verified through individual leave certificates and request forms from different

		employees (EGC, July 2024; January 2025), indicating leave periods of approximately three to four weeks per year, with proof of financial compensation for annual leave, including payment for accrued leave, confirmed in the payroll record for 2024 (EGC, December 2024, line item 20540). Documented cases for two employees confirm maternity leave durations of 14 and 19 weeks (EGC, March 2025), with extensions granted in cases of cesarean delivery or other medical conditions, and payroll records verified that salaries were maintained throughout the leave period. Interviews with a sample of workers, worker representatives, and members of the women's association confirmed that leave practices are consistent with legal requirements and noted the availability of an additional month of maternity leave when medically indicated. The evidence indicates that the company provides, at minimum: a. an annual paid holiday of at least three working weeks per year, after one year of service; and b. a maternity leave period of no less than 14 weeks.

Chapter 3.2—Occupational Health and Safety			Basis for rating
3.2.1.1.	The operating company shall implement a health and safety management system for measuring and improving the mining project's health and safety performance.	●	The evidence includes an occupational health and safety risk management plan and manual (HSE-PLN-004 June 2014, 17 pages; and HSE-POL-001 July 15, 2017) based on the Occupational Health and Safety Assessment Series (OHSAS 18001), a recognized standard for occupational health and safety management systems replaced by ISO 45001 in March 2018, as well as safety targets posted in various areas of the operation, and interviews with a sample of key staff. The evidence indicates the company has implemented a health and safety management system aimed at measuring and improving the operation's health and safety performance. The evidence includes observations of implementation elements such as risk assessments, training, competency, audit of operational controls, incident investigation, management reviews, changes implemented to indicate continuous improvement etc. at the operating level.
3.2.2.1.	The operating company shall implement an ongoing, systematic health and safety risk assessment process that follows a recognized risk assessment methodology for industrial operations.	◒	The evidence includes a Risk Management Plan (June 2014), an occupational health and safety management manual (HSE-POL-001 July 15, 2017), a Job Hazard Analysis framework (HSE-PRO-003.03 rev 1 March 2021), a blank Job Hazard Analysis form (HSE-PRO-003.04) and indicates that the company has a process for the ongoing and systematic assessment of health and safety risks. The risk management plan, a high level, 11-page document, identifies responsibilities and discusses risk management approaches for managers. Section 6 of the management plan (HSE-PLN-004 2014) outlines training for supervisors and heads of departments (HoDs); Section 7 mentions recordkeeping; Section 8 specifies that the risk management plan must be reviewed at least every two years or when there is a significant change in the mining project (note that there is no evidence of such an update since 2014).

			At the operating level, risks are evaluated by the OHS department, by management teams in individual departments, by work teams in their activity or work areas, and individually (i.e., workers, supervisors) on a varied schedule (daily, activity-specific, area, weekly, monthly, quarterly). Based upon observational evidence in workspaces and inquiries in the workplace, among them interviews with workers (contractors and employees), supervisors, managers and heads of departments (HoD), risk assessment methodology is implemented for tasks for various positions, activities, and areas using respected tools including pre-work, area, and equipment inspections, pre-job safety analysis (JSA), personal work-readiness checks (i.e., fit for duty), Take 5 observations, among others. Job hazard analyses (JHAs) are in place for all critical risks such as hot work, confined spaces, and work with energy sources (lock out tag out), among others. Workers and their supervisors indicated full awareness of the company's risk assessment responsibilities and capabilities. JSAs completed by work teams and signed by supervisors while onsite were observed for job tasks. Inquiries related to health risk assessments provide evidence these are considered for specific tasks (i.e., those requiring a respirator), based upon interviews with a sample of workers and safety managers. Interviews and observations indicate task-level processes for assessing health and safety risk are in line with best practice (following recognized risk methodologies), with oversight by knowledgeable, experienced professionals, including safety, emergency preparedness and first aid and this work is ongoing. The evidence does not include written risk assessment details (i.e., baseline analysis, health risk assessment, etc.), safety procedures, or a representative sample of completed task-level JHAs for significant risks to indicate the health and safety risk assessment process is systematic, with methodology in line with best practice.
3.2.2.2.	The assessment process shall identify and assess the		The evidence, a job hazard analysis (JHA) framework, a blank JHA form, safety department incident tracking and log (2023), as well as

	significance/consequence of the full range of potential hazards associated with the mining project, including those related to: a. The design, construction and operation of the workplace, mining-related activities and processes, the physical stability of working areas, the organization of work, use of equipment and machinery, and waste and chemical management; b. All personnel, contractors, business partners, suppliers and visitors; c. Unwanted events; d. Routine and non-routine activities, products, procedures, and services; and e. Changes in duration, personnel, organization, processes, facilities, equipment, procedures, laws, standards, materials, products systems and services.		interviews with a sample of OHS and department managers, supervisors and workers, indicate the company assesses a full range of potential hazards associated with the mining project at regular intervals, primarily at the department and task level, and this is supported by company level safety professionals including: a. the design, construction and operation of the workplace (i.e., MSP, WSP, power plant, roadways); b. all workers, including contractors, and visitors; c. unwanted events; d. routine and non-routine activities; e. changes at the mine The evidence does not include written risk assessments, interviews with all positions, among those whose potential risks could be significant (i.e., linemen, electricians, drillers and pipe welders, and contractors), or other information to confirm assessments fully consider: a. all areas of the operation (i.e., rail car loading, drying (MSP), dry mining, drilling, roadways and rail), activities (i.e., electrical, drilling, land clearing, wastes and chemical handling (i.e., neutralizing agents, dust suppressants, fuel and flocculants, cleaning agents and bug spray) , contractor areas and activities, and potential worker exposures (i.e., respirable crystalline silica, radiation, metals from welding); b. some workers, among them contractors and vulnerable groups; e. changes at the mine (i.e., ground stability and other potential risks as the operation progresses into new areas).
3.2.2.3.	The operating company shall pay particular attention to identifying and assessing hazards to workers who may be especially susceptible or vulnerable to particular hazards.	◐	The evidence includes an example of a JHA for a vehicle maintenance workshop and interviews with workers, including those with specific limitations and those vulnerable to particular hazards. Workers report participation in assessing potential risks at the task level (i.e., securing work areas, use of PPE, ground instability, electrical hazard, etc.) through JHA assessments. Their involvement primarily revolves around problem-solving to mitigate physical risks associated with specific activities within their workspace, ensuring

			safety for themselves and others that account for specific limitations of individuals. This includes addressing concerns like burns, pinch points, and slip trips, as well as the agency of those to carry out the work. Workers do not typically participate in assessing potential Occupational Health and Safety (OHS) risks related to health exposures or activities beyond their immediate workspace or chain of command. The evidence does not include information to confirm written risk assessments or safety procedures to confirm that workers especially susceptible or vulnerable to specific critical hazards, including contractors, are fully considered.
3.2.2.4.	The operating company shall develop, implement and systematically update a risk management plan that prioritizes measures to eliminate significant hazards, and outlines additional controls to effectively minimize negative consequences and protect workers and others from remaining hazards.	◐	The evidence includes a Risk Management document (HSE-PLN-004 June 2014) and a risk ranking system (5X5 risk matrix table) and indicates the company has established manager accountabilities and has tools for risk assessment including prioritizing significant hazards. Safety managers' report updating risk rankings based on incidents, accidents, investigations, and monitoring on a regular basis and provided an example that highlighted roadway safety for which additional controls to protect workers were recommended. Root cause analysis in this case was determined by the company to be a combination of driver error and inadequate vehicle maintenance, among others. To reduce roadway hazards posted speed limits and further driver enforcement and training, along with other measures, were recommended. The risk management plan has not been updated since 2014 and the plan does not address department accountabilities for risk assessment and preferred methodology, or information to confirm how the management plan prioritizes measures to eliminate significant hazards. As in the example provided, this would include documentation of accountabilities, implementation records,

			monitoring (to check the status of hazard conditions), and a review of the effectiveness of controls, as needed, for various areas and activities at the operating (department) level.
3.2.2.5.	In particular, the operating company shall demonstrate that it has developed procedures and implemented measures to: a. Ensure that the mine has electrical, mechanical and other equipment, including a communication system, to provide conditions for safe operation and a healthy working environment; b. Ensure that the mine is commissioned, operated, maintained and decommissioned in such a way that workers can perform the work assigned to them without endangering their safety and health or that of other persons; c. Maintain the stability of the ground in areas to which persons have access in the context of their work; d. If relevant, whenever practicable provide two exits from every underground workplace, each connected to separate means of egress to the surface; e. If relevant, ensure adequate ventilation for all underground workings to which access is permitted;	◐	The evidence presents critical risks (Essential Security Requirements January 2019), a group-level training, and two site-level documents, Electrical Management Plan (HSE-PLN-005 2018, 27 p.) and Risk Management Procedure (HSE-PRO-003 2014, 10 p.). The group-level training covers a number of themes such as traffic and co-activity of pedestrians and vehicles, stored energy, contractors, confined spaces, maintenance operations, mechanical handling, molten metal, train movements, machine guarding, electrical risk, working at heights, light duty vehicles, heavy duty vehicles, gas-risk zones. The document outlines for employees the needed training and skills, induction, authorizations, medical limitations; for management it outlines work permits, pre-work inspections, employee orientation, risk register updates, risk factors, mitigation and resources, terms and conditions, inspections and audits; for equipment it identifies pre-use inspections, certifications and repairs register. Interviews, primarily arranged with heads of departments (HoD), department safety managers (site safety, security, emergency response and medical providers) indicate a high awareness of safety programming; a sample of workers similarly indicate a high level of confidence in the site's safety procedures. The evidence, based upon interviews and the electrical procedure as an example offers information to confirm that the company has developed and implemented a set of procedural controls and infrastructure to address safety risks at the operating level designed to: a. Ensure that the mine's mechanical, electrical equipment is managed to provide conditions for safe operation and a healthy working environment; b. Ensure that the mine is commissioned, operated, maintained and

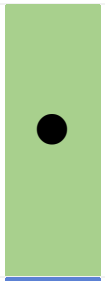
	f. Ensure a safe system of work and the protection of workers in zones susceptible to particular hazards; g. Prevent, detect and combat accumulations of hazardous gases and dusts, and the start and spread of fires and explosions; and h. Ensure that when there is potential high risk of harm to workers, operations are stopped and workers are evacuated to a safe location.		decommissioned in such a way that workers can perform the work assigned to them without endangering their safety and health or that of other persons; f. Ensure a safe system of work and the protection of workers in zones susceptible to particular hazards; g. Prevent, detect and combat accumulations of hazardous gases and dusts, and the start and spread of fires and explosions; h. Ensure that when there is potential high risk of harm to workers, operations are stopped, and workers are evacuated to a safe location. The evidence does not include electrical procedure worker interviews, workplace observations, worker training records, training agendas or drills, safety inspections or calibrations, completed JSAs, or other documents demonstrating implementation of a, b, f, g, or h, or elements designed to: a. Ensure communication systems provide conditions for safe operation and a healthy working environment; c. Maintain the stability of the ground in areas to which people have access in the context of their work. d. and e. apply to underground mines and are not relevant.
3.2.3.1.	Workers shall be informed of their rights to: a. Report accidents, dangerous occurrences and hazards to the employer and to the competent authority; b. Request and obtain, where there is cause for concern on safety and health grounds, inspections and investigations to be conducted by the employer and the competent authority;		The evidence refers to a "General Safety Induction Training PowerPoint presentation (May 2023, 66p.) with the following objectives: to Identify hazards, risks and control them, demonstrate understanding of GCO's safety policies and procedures, know how to raise emergency and react in case of an incident that provides information to confirm the company has informed workers of their rights to: a. Report accidents, dangerous occurrences and hazards to the employer and to the competent authority; b. Request and obtain, where there is cause for concern on safety and health grounds, inspections and investigations to be conducted by the employer and the competent authority; c. Know and be informed of workplace hazards that may affect their

	c. Know and be informed of workplace hazards that may affect their safety or health; d. Obtain information relevant to their safety or health, held by the employer or the competent authority; e. Remove themselves from any location at the mine when circumstances arise that appear, with reasonable justification, to pose a serious danger to their safety or health; and f. Collectively select safety and health representatives.		safety or health; d. Obtain information relevant to their safety or health, held by the employer or the competent authority; e. Remove themselves from any location at the mine when circumstances arise that appear, with reasonable justification, to pose a serious danger to their safety or health; and f. Collectively select safety and health representatives. Workers, including contractors, report incidents to their supervisor and being informed of (a) - (f). The evidence does not include examples of employee and contractor training records; list of workplace areas where informational material is displayed, or information to confirm (f) relating to the selection of safety and health representatives (employees and contractors).
3.2.3.2.	In all cases a worker attempting to exercise any of the rights referred to in 3.2.2.1 in good faith shall be protected from reprisals of any sort.		The evidence submitted refers to a "Human Rights policy; a grievance mechanism, and HSE Risk Management Plan. The evidence includes an Eramet Group undated human rights policy that provides health and safety and security as well as working conditions commitment. The evidence does not include a protection reference from reprisal of any sort by the employer and no worker grievance register. The grievance mechanism is geared towards community related complaints.
3.2.3.3.	The operating company shall develop systems to effectively communicate with, and enable input from the workforce on matters relating to occupational health and safety.		The evidence, including interviews with a sample of workers and contractors (various positions, years with the company, genders, ages), indicates the company's OHS system allows for and encourages employees to communicate on and contribute to matters related to safety through their supervisor regularly (i.e., JHA,

			safety toolbox talk, safety share, SLAM observations, safe work instruction, permit to work, among others), and that worker and supervisor safety concerns were aligned. Some workers expressed risks related to potential occupational health risks were not among the topics openly discussed within their departments, including contractors.
3.2.3.4.	The operating company shall develop and implement a formal process involving workers' representatives and company management to ensure effective worker consultation and participation in matters relating to occupational health and safety including: a. Health and safety hazard identification and assessment; b. Design and implementation of workplace monitoring and worker health surveillance programs; c. Development of strategies to prevent or mitigate risks to workers through the health and safety risk assessments or workplace and workers' health surveillance; and d. Development of appropriate assistance and programs to support worker health and safety, including worker mental health.	◔	Interviews with company management indicate they have established an OHS committee and there is evidence at the operating level that workers identify and assess risks with their supervisor as in (a). No evidence was provided to confirm a formal process is developed and implemented involving workers' representatives and company management to ensure effective worker consultation and participation in matters relating to occupational health and safety (i.e., names, agendas, minutes, collaborative, walk-around findings, problem-solving, etc.), as below in (b), (c), or (d), including interviews with OHS committee representatives: a. health hazard identification and assessment, b. design and implementation of workplace monitoring and worker health surveillance programs, c. development of strategies to prevent or mitigate risks to workers through the health and safety risk assessments or workplace and workers' health surveillance, and d. development of appropriate assistance and programs to support worker health and safety, including worker mental health. Corrective Action Period Finding : New evidence reviewed includes an attendance list from a safety-focused workshop held on February 26, 2025 (Eramet, February 2025), signed by nineteen employees from various departments. Additional evidence, Workshop Report No. 2 (Eramet, February 2025), describes the preparation and execution of the Health &

			Safety Workshop, including the advance distribution of occupational health and safety (OHS) materials and orientation meetings. The report outlines procedures used to encourage participant input and summarizes worker recommendations. A key recommendation was to “Revitalize the Occupational Health and Safety Committee (CHST) with more frequent meetings and greater involvement of employee representatives.” The evidence indicates that a committee composed of employees from various company departments was given the opportunity to contribute to the development of the company’s occupational health and safety program. This resulted in a set of worker-generated recommendations, which support worker participation in the OHS program, as required under sub-requirement (d). The evidence does not provide details to confirm: b. design and implementation of workplace monitoring and worker health surveillance programs; c. development of strategies to prevent or mitigate risks to workers through the health and safety risk assessments or workplace and workers’ health surveillance; and d. development of appropriate assistance and programs to support worker mental health. The effectiveness of worker consultation and participation in items (a) through (d) will be further reviewed during the next IRMA surveillance audit.
3.2.3.5.	The operating company shall provide workers’ health and safety representatives with the opportunity to: a. Participate in inspections and investigations conducted by the employer and by the competent authority at the workplace;	◐	The evidence, a 'Health and Safety Representative' Power Point presentation (October 2023) in which the duties of health and safety representatives are outlined, such as to be involved in regular inspections, to collaborate with the safety department for the follow up of closed out actions, to ensure that inspection of equipment such as electrical installations, to be involved in incident investigations, as well as interviews indicate some company departments support a health and safety representative position

b. Monitor and investigate safety and health matters; c. Have recourse to advisers and independent experts; and d. Receive timely notice of accidents and dangerous occurrences.		and function to support department activities, primarily (a) participating in equipment and other inspections (i.e., electrical tags), and (b) as related to area-specific safety (monitoring compliance, postings, etc.). The evidence does not offer the details to confirm health and safety positions cover all areas of the operation or function as a workers' health and safety representative as in (a) to (d). Refer to IRMA Notes for 3.2.3.5. Corrective Action Period Finding : New evidence reviewed includes an organigram of the company's Occupational Health Department (no author, no date); a PowerPoint presentation titled Safety Vision (Eramet, November 2024), which outlines the composition of the safety team and the activities granted to the Occupational Health and Safety Committee, such as inspections, quarterly meetings, health and safety reviews, and incident investigations; and a spreadsheet (EGC, 2024) listing by name the employees assigned as safety superintendents, coordinators, and technicians across the company's departments. The evidence indicates that the company has assigned staff to safety positions, including superintendent, coordinator, and technician, across its departments, and that the Occupational Health and Safety Committee is provided with the opportunity to: a. participate in inspections and investigations conducted by the employer, and b. monitor and investigate safety and health matters. The evidence does not indicate that the Occupational Health and Safety Committee has been formally granted the opportunity to: c. consult advisers and independent experts; and d. receive timely notice of accidents and dangerous occurrences.

3.2.3.6.	Visitors and other third parties accessing the mining premises shall receive an occupational health and safety briefing, and be provided with relevant protective equipment for areas of the mine site that or associated facilities that they will be entering.		The evidence, safety checks upon arrival (age, in-country permissions, fit for duty medical exam), a safety training video, visitor induction training with hazards and procedures covered specific to visitors' activities at the mine and competency testing (1-hour), along with issue of appropriate personal protective equipment (PPE) indicate the company has a program for visitor orientation aligned with best practice.
3.2.4.1.	Critical The operating company shall implement measures to protect the safety and health of workers including: a. Informing workers, in a comprehensible manner, of the hazards associated with their work, the health risks involved and relevant preventive and protective measures; b. Providing and maintaining, at no cost to workers, suitable protective equipment and clothing where exposure to adverse conditions or adequate protection against risk of accident or injury to health cannot be ensured by other means; c. Providing workers who have suffered from an injury or illness at the workplace with first aid, and, if necessary, prompt transportation from the workplace and access to appropriate medical facilities; d. Providing, at no cost to workers, training/education and retraining programs and comprehensible		The evidence, General Induction (no date), which is a safety training PowerPoint (66 slides), with procedures to meet the measures of this requirement, letters (a) to (e); note that requirement (f) is not applicable, indicates that the company provides easy-to-understand training emphasizing the corporate commitment to the health and safety of its employees. A 13-minute video provides background on previous accidents and offers testimonies from employees involved. Observations and interviews with a sample of workers, including employees and contractors, OHS and human resources, and medical and emergency response staff, including ground transport and security, indicate that the company has implemented mechanisms and measures to protect the safety and health of workers, including: a. Informing workers of the hazards associated with their work and the health risks, b. Providing suitable protective equipment and clothing, c. Providing workers who have suffered an injury or personal medical need with support at the onsite clinics and their staff (immediate and ongoing), d. Providing, at no cost to workers, training/education and retraining programs and understandable instructions on safety and health matters as well as on the work assigned and e. Providing adequate supervision on each shift f. Not relevant. Onsite observations and interviews with a sample of workers, including contractors, indicate that workers are informed about safety hazards (i.e., physical, chemical, biological, ergonomic) at

	instructions on safety and health matters as well as on the work assigned; e. Providing adequate supervision and control on each shift; and f. If relevant, establishing a system to identify and track at any time the probable locations of all persons who are underground.		many levels (initially upon hire, daily through a job safety analysis, weekly through toolbox talks, and safety observations, among others) and some health risks associated with assigned activities, areas, and tasks understandably and that employees are provided with PPE at no cost. Workers and contractors feel the OHS program is robust, and when needed, the onsite clinic provides prompt care. The evidence does not indicate workers are trained in all health risks, including respirable crystalline silica (i.e., in the MSP, rail loadout, dry mining, railroad, along transportation routes, including contract community workers such as VIGA agents), radioactive materials/areas, or welding fumes in line with potential risks.
3.2.4.2.	If the risk assessment process reveals unique occupational health and safety risks for certain groups of workers (e.g., pregnant women, children, HIV-positive, etc.) the operating company shall ensure that additional protective measures are taken, and trainings and health promotion programs are available to support the health and safety of those workers.		The evidence indicates that the company takes part in HIV-AIDS, tuberculosis, meningitis and hepatitis world day celebrations and malaria awareness through advertisement postings and email reminders. Also, specific pregnancy status email communications between staff evidence indicates implementation of policy regarding vulnerable workers. Interviews with a sample of workers, including vulnerable workers and those that may be pregnant, work night shift, or have special needs indicate that the clinic is open daily, and that it is accessible to all workers, and that they have access to specialized PPE when needed. In addition, the company does routine medical testing, and fit-for-hire assessments for which workers can raise specialized concerns privately. Some indicated company inquiries and accommodations to lessen impacts associated with non-traditional roles of women in the workplace would be beneficial. The evidence does not include assessments of specific tasks or roles relating to vulnerable groups pro-actively or make information available to managers in how to address such vulnerabilities in the workplace.

3.2.4.3.	The operating company shall provide workers with clean toilet, washing and locker facilities (commensurate with the number and gender of staff employed), potable drinking water, and where applicable, sanitary facilities for food storage and preparation. Any accommodations provided by the operating company shall be clean, safe, and meet the basic needs of the workers.	◐	The evidence, onsite observations representing a segment of the mining project and interviews with workers and contractors in various positions, age, gender, level of experience, etc., indicates that the project's facilities, including worker housing and related infrastructure (i.e., recreation, laundry, cafeteria, clinic, etc.) and work areas, including administrative areas (WSP, MSP, Power Plant, Mine Services, maintenance shops, etc.), are well maintained and serviced on a regular basis by a contractor and that the number is adequate. The facilities include an industrial kitchen, remote kitchens, as well as water treatment and testing of water supplies at the camp on a regular basis by a contractor. Sanitary testing (i.e., food, water) is received and reviewed by company clinic staff, and actions are taken as needed (i.e., bottled water, change in menu, menu item removed from meal service). Observations of kitchens indicate they are well maintained and organized, and staff trained and equipped with protective supplies. Meals consisted of a varied, healthy, and satisfying menu that considered local and cultural preferences and ingredients and were served considering sanitary procedures. Interviews with chefs and the cafeteria confirm robust training and knowledge of proper handling, storage, and cooking procedures. Interviews of a sample of workers and contractors felt accommodations, food, water, and sanitary facilities to be routinely clean, safe, and meeting basic needs; auditors experienced similar hospitality. Personnel arriving later in the meal service had limited selections at times based on observations. One contractor group indicated an incident in which they felt a dish in the cafeteria to be spoiled. Food testing results were not included as evidence to confirm. The evidence does not include water sampling schedules, water or food testing results, the number of staff per shift assigned to cleaning, documentation of camp cleaning schedules (to confirm if the number is adequate), and maintenance (such as spraying for pests). The evidence does not include task training of hospitality staff including occupational health and safety training (i.e., work from heights, hazcom for chemicals such as cleaning agents, detergents, and bug spray, and biological exposures, bug bites, etc.).

			Toilet facilities were not seen in all remote locations where workers are stationed, such as the roadway. A few bathroom facilities lacked soap or other supplies, and in some shared areas restroom facilities were not equipped with a locking door (or a lock that worked). Some rooms were not adequately screened for pests (i.e., spiders, and scorpions). Note that off-site accommodations, i.e., contractor housing, staging areas and camps were not included in the onsite audit.
3.2.4.4.	The operating company shall ensure that workers are provided with compensation for work-related injuries and illnesses as follows: a. In countries where workers' compensation is not provided through government schemes or a collective bargaining agreement: i. The operating company shall compensate workers for work-related injuries or illnesses at a rate that, at minimum, covers medical expenses and wages during the recovery and rehabilitation period; ii. If a worker is not able to return to work due to the severity of the work-related injury or illness, the operating company shall compensate for lost earnings until the worker qualifies for an adequate pension (i.e., 2/3 or more of the salary they would otherwise normally receive if healthy and working); or iii. [flag] If an occupational illness manifests after a worker has retired, the	◐	The Republic of Senegal legislation Law No. 91-33 was provided as evidence and company rationale indicate that the Social Security Fund is responsible for paying workers prenatal and maternity allowances, the provision of services within the framework of health, social and family action, the necessary costs for treatment, rehabilitation, rehabilitation, reclassification of victims of work accidents and occupational diseases. The evidence does not include information to confirm the company complies with local legislation on aid for work-related injuries and illnesses as outlined in sub-requirements a, b, and c. Corrective Action Period Finding : New evidence reviewed includes Senegal's 1973 Social Security Code, a mandatory scheme for the formal work sector that covers both the prevention and compensation of work-related accidents and occupational diseases. Benefits under this scheme include work injury insurance, which provides coverage for workers unable to work due to work-related injury or illness, and permanent disability coverage, offering benefits equivalent to full retirement for permanently disabled workers. Additional evidence includes a Medical Insurance Contract (ASKIA, April 2025) and a Warranty Renewal and Extension Rider (ASKIA, April 2025), which provide basic benefits to insured beneficiaries. These include coverage for medical fees, pharmaceutical expenses, medical auxiliaries, biological analyses, medical imaging, dental care and prostheses,

	operating company or its corporate owner shall, at minimum, compensate the worker for medical expenses, unless the operating company or its corporate owner can establish that the occupational illness was not connected to the worker's employment at the mining project. b. In countries that do not provide for worker rehabilitation as part of their workers' compensation schemes, the operating company shall ensure that workers have free or affordable access to rehabilitation programs to facilitate an expeditious return to work; and c. Where a worker dies as a result of a work-related injury or disease, the operating company shall, at minimum, provide to spouses and dependent children benefits to cover funeral expenses and transportation of the worker's body, if appropriate, as well as compensation that is equal to or greater than three months' salary of the deceased worker.		optics, medical transport (up to 90%), and hospitalization (based on 100% of incurred costs). The insurance contract identifies GCO as the underwriter and specifies 1,734 adults and 2,540 minors, for a total of 4,274 insured beneficiaries, in accordance with the warranty renewal and extension rider (ASKIA, March 2025). The insurance contract remained valid until September 2025. Further supporting documentation includes a set of receipts confirming that GCO made monthly payments to the Senegalese Pension Fund (Social Security Fund) from February 2024 to January 2025, as well as a collection of bills and related documents (from multiple vendors, dated between November 2024 and January 2025) referencing medical expenditures; and a Medical Evacuation and Intervention Plan (GCO, reviewed 2024) applicable to all health emergencies at GCO sites requiring emergency medical evacuation. The evidence indicates that workers are provided with compensation for work-related injuries and illnesses, as follows: a.i. medical expenses and compensation for work-related injuries and illnesses are provided through Senegal's 1973 Social Security Code, a mandatory scheme for the formal work sector; a.ii. workers unable to work due to occupational injury or illness are compensated under this mandatory social security scheme and workers with permanent disabilities will receive benefits equivalent to full retirement; and b. workers have access to a medical insurance plan that covers various medical expenditures, including rehabilitation services listed under "medical auxiliaries," which include physiotherapy subject to the coverage limits specified in the contract. The evidence does not include information to confirm the company complies with local legislation on aid for work-related injuries and illnesses as outlined in sub-requirements a, b, and c.
3.2.5.1.	The operating company and workers' representatives on a joint health and safety committee, or its equivalent, shall	⊗	While the company coordinates inspections of working areas at the department level on a regular basis, no evidence, such as agendas, meeting minutes, meeting attendance records, interviews or joint

	perform regular inspections of the working environment to identify the various hazards to which the workers may be exposed, and to evaluate the effectiveness of occupational health and safety controls and protective measures.		inspection reports and associated corrective actions was provided to confirm a Health and Safety Committee made up of company professionals and worker representatives perform regular inspections of the working environment to identify the various hazards to which the workers may be exposed and to evaluate the effectiveness of occupational health and safety controls and protective measures. Corrective Action Period Finding : No new evidence was provided, and the available documentation does not indicate that company and worker representatives on a joint health and safety committee, or its equivalent, conduct regular occupational health and safety inspections.
3.2.5.2.	The operating company shall carry out workplace monitoring and worker health surveillance to measure exposures and evaluate the effectiveness of controls as follows: a. Workplace monitoring and worker health surveillance shall be designed and conducted by certified industrial hygienists or other competent professionals; b. Health surveillance shall be carried out in a manner that protects the right to confidentiality of medical information, and is not used in a manner prejudicial to workers' interests; c. Samples collected for workplace monitoring and health surveillance purposes shall be analyzed in an	◐	The evidence (18 different documents) includes several monitoring reports for different locations and for noise, dust, lighting, heat stress, workplace inspection and corrective action registers. A health and safety department technical resources diagram are also part of the documentation submitted. The evidence includes confirmation that: b. Health surveillance is carried out in a manner that protects the right to confidentiality of medical information, The evidence does not include an assessment of program effectiveness in all departments and areas or the information to confirm: a. Workplace monitoring and worker health surveillance programming is designed and conducted by certified industrial hygienists or other competent professionals; b. health surveillance is not used in a manner prejudicial to workers' interests; (see Procedure for Medical Records and Data Protection evidence) unconfirmed c. Samples collected for workplace monitoring and health surveillance purposes are analyzed in an ISO/IEC 17025 certified or

ISO/IEC 17025 certified or nationally accredited laboratory; d. Sample results shall be compared against national occupational exposure limits (OELs) and/or biological exposure indices (BEIs), if they exist, or OELs/BEIs developed by the American Conference of Governmental Industrial Hygienists (ACGIH); and e. If an OEL/BEI is exceeded, the affected worker(s) shall be informed immediately, and controls shall be reviewed and revised in a timely manner to ensure that future exposure levels remain within safe limits.		nationally accredited laboratory; (see Pasteur Laboratory evidence) d. Sample results are compared against national occupational exposure limits (OELs) and/or biological exposure indices (BEIs), if they exist, or OELs/BEIs developed by the American Conference of Governmental Industrial Hygienists (ACGIH); and (see Personal Dust Monitoring Report 2017 and last page references) e. affected workers are informed if an OEL/BEI is exceeded, and controls shall be reviewed and revised in a timely manner to ensure that future exposure levels remain within safe limits. Corrective Action Period Finding : New evidence reviewed includes the Occupational Health Department organizational chart (EGC, no date) and ten curricula vitae of Occupational Health and Safety (OHS) professionals, which outline the department's structure and qualifications. The professionals hold third- and fourth-level academic degrees, certificates, licenses, and specialized training in occupational health and safety, complemented by relevant work experience. Additional evidence comprises the Procedure for Medical Records and Data Protection (AD-SM-11-18, EGC, September 2023) and the Procedure for Health Assessments (HSE-PRO-018, EGC, June 2024), which establish requirements for assessing and approving the health status of personnel authorized to visit or work in operational areas, including pre-deployment medical examinations and annual health surveillance. Medical results are used to determine workers' fitness for duty. Evidence also includes an Occupational Health Inspection to the Admin Camp (OHI-01/25–0, EGC, January 2024) and two Workplace Inspection Corrective Action forms (OHI-02/24–05, EGC, February 2024; LOG OHI-11/24, EGC, November 2024), documenting workplace monitoring, identification of hygiene and safety issues, assignment of responsible personnel, and scheduled follow-up actions. Historical Occupational Health Monitoring records (EGC, 2016–2017) present heat stress monitoring results. Interviews with a sample of workers regarding health surveillance indicate that medical checkups are conducted annually.

			The evidence indicates that: a. workplace monitoring and inspections are conducted under the supervision of qualified OHS professionals; b. health surveillance is carried out with measures to safeguard the confidentiality of medical information; and c. heat stress monitoring results are compared against action limits and threshold limit values established by the American Conference of Governmental Industrial Hygienists (ACGIH). The evidence does not indicate that: a. a comprehensive workplace monitoring plan, including industrial hygiene measurements for noise, thermal stress, lighting, radiation, or chemical/biological contaminants, is systematically conducted by certified industrial hygienists or other competent professionals; b. health surveillance plans are designed and conducted by professionals specialized in occupational medicine, as competency records for occupational medicine staff were not provided; c. samples collected for workplace monitoring are analyzed in ISO/IEC 17025–certified or nationally accredited laboratories; d. sample results are consistently compared against national Occupational Exposure Limits (OELs) and/or Biological Exposure Indices (BEIs), or against limits established by ACGIH; and e. when OELs or BEIs are exceeded, affected workers are immediately informed and control measures reviewed to ensure future exposure levels remain within safe limits.
3.2.5.3.	Controls, protective measures, health risk assessments, risk management plans, and training and educational materials shall be updated as necessary based on inspection and monitoring results.	⊗	The evidence, an internal training plan to increase safety awareness (HSE-PLN-001 April 2022 9p.), presents a plan to highlight training roles and responsibilities and other program management considerations. The evidence does not include health risk assessments, management plans, inspections or monitoring information and related updates to confirm that the company has a process in place to ensure that protective measures remain effective and that

			changes are made when warranted and that covers significant risks in all areas, activities and workers associated with the mine.
3.2.5.4.	The operating company shall ensure that all workplace injuries, fatalities, accidents and dangerous occurrences, as defined by national laws or regulations, are documented, reported to the competent authority, investigated and that appropriate remedial action is taken.	◐	The evidence, an incident investigation and reporting procedure (HSE-PRO-006 December 21, 2018), indicates that the company has a process in place to investigate workplace injuries and incidents, classify them by priority and type, and carry out root cause analyses and implement remedy. Evidence includes observations at the time of the site visit and interviews with key staff which included a review of OHS program management competencies. The evidence does not include records of incidents, investigation and remedial action reports of workplace injuries, incidents and near-miss events, or communications of legally required information to authorities as applicable. Corrective Action Period Finding : New evidence reviewed includes an incident database (EGC, 2024) containing 181 incident records reported during 2024. Each record includes the date, company, area, department, location, incident type (categorized as first aid case, medical treatment case, near miss, high potential observation, property damage, or non-work-related), and a brief description of the event. The evidence indicates that the company maintains detailed records of incidents, including first aid cases, medical treatment cases, near misses, and property damage. The evidence does not include information to confirm that all workplace injuries, fatalities, accidents, and dangerous occurrences have been documented, reported to the competent authority, investigated, and addressed with appropriate remedial actions.
3.2.6.1.	The operating company shall maintain accurate records of health and safety	◐	The evidence consists of 2022 and 2023 Annual OHS reports or summary report as well as an internal CHSST committee meeting

	risk assessments; workplace monitoring and workers' health surveillance results; and data related to occupational injuries, diseases, accidents, fatalities and dangerous occurrences collected by the company and submitted to competent authorities. This information, except for data protected for medical confidentiality reasons, shall be available to workers' health and safety representatives.		minutes (July 2023) along with health and safety data and suggest the implementation of a system for maintaining data on occupational injuries, diseases, accidents, fatalities, and dangerous occurrences is in place. The evidence does not indicate the company has documented health and safety risk assessments or updates or has developed and implemented a procedure to provide workers' representatives access to health risk assessments, non-confidential workplace monitoring and health surveillance results and finally information pertaining to national requirements to file occupational health information and company records that this requirement is met. Corrective Action Period Finding : New evidence reviewed includes the company's incident database (EGC, 2024), which contains 181 records of incidents reported throughout 2024. For each incident, the database captures the following details: date, company, area, department, location, incident type, and a brief description of the occurrence. The Procedure for Stakeholder Involvement and Information Sharing in the Context of Environmental, Social, Safety, and Ethical Management (HSE-PRO-40-13, EGC, March 2025), indicates that the company has established internal standards that provide workers' health and safety representatives with the opportunity to participate in workplace inspections and investigations carried out by the company and the competent authority, as well as to monitor and investigate health and safety issues. The evidence indicates that the company maintains records of data related to occupational injuries, diseases, accidents, and dangerous occurrences, as supported by the incident database (EGC, 2024). The evidence does not include information to confirm that the company maintains accurate records of health and safety risk assessments, workplace monitoring and workers' health surveillance results, submits health and safety events to competent authorities,

			nor that such information, except for that deemed confidential, is readily available to workers' health and safety representatives.
3.2.6.2.	The operating company shall establish a data management system that enables worker health data to be readily located and retrieved, and data protected by medical confidentiality to be securely stored. Data shall be retained for a minimum of 30 years, and responsible custodians shall be assigned to oversee the heath data management system.		The evidence, Medical Records and Data Protection Procedures (September 8, 2023), as well as interviews with company medical providers, workers, and human resources staff, and observations of the data storage area indicates that the company has a data management system for the storage of worker health data and that the data is secure (locked and with accountabilities for safe handling), and protected by medical confidentiality. The evidence does not include information to confirm that data is not disposed of within 30 years of its collection. The Medical Records and Data Protection Procedures indicates a 10-year minimum record retention period (Section 8).
3.2.6.3.	The operating company shall allow workers access to their personal information regarding accidents, dangerous occurrences, inspections, investigations and remedial actions, health surveillance and medical examinations.		Refer to evidence in 3.2.6.2. The evidence indicates that the company manages medical records according to data protection standards (Section 4) to ensure adequate storage and protection and includes a condition when worker can access its medical records (Section 6.4). Interviews with workers indicate a process to request and receive medical is in place (i.e., hearing, blood tests, other medical examinations, etc.), and that this process does not include health surveillance related to the workplace.

Chapter 3.3—Community Health and Safety			Basis for rating
3.3.1.1.	Critical The operating company shall carry out a scoping exercise to identify significant potential risks and impacts		The evidence, Community Health, Safety and Security Plan, Chapter 5 (Earth Systems, 2021), as well as interviews with key staff and a sample of affected stakeholders, indicates that the company has

to community health and safety from mining-related activities. At minimum, the following sources of potential risks and impacts to community health and/or safety shall be considered: a. General mining operations; b. Operation of mine-related equipment or vehicles on public roads; c. Operational accidents; d. Failure of structural elements such as tailings dams, impoundments, waste rock dumps (see also IRMA Chapter 4.1); e. Mining-related impacts on priority ecosystem services (see also IRMA Chapter 4.6); f. Mining-related effects on community demographics, including in-migration of mine workers and others; g. Mining-related impacts on availability of services; h. Hazardous materials and substances that may be released as a result of mining-related activities (see also IRMA Chapter 4.1); and i. Increased prevalence of water-borne, water-based, water-related, and vector-borne diseases, and communicable and sexually transmitted diseases (e.g.,		carried out a scoping exercise to identify significant potential risks and impacts to community health and safety from mining-related activities. The Community HSE document considers the following sources of potential risks and impacts to community health and safety that may arise during its second mining phase from 2021 to 2028: a. General mining operations (Chapters 5, 5.2, and 5.9.1), such as the operations' risks to community members due to mining equipment or excavations (i.e., dredger, pond). b. Operation of mine-related equipment or vehicles on public roads (Chapters 5.1, 5.2, and 5.9.1), causing vehicle emissions and generating dust, which might exacerbate acute respiratory infections. Company vehicles and usage of the train track add to the risk of collisions with vehicular or foot traffic. c. Operational accidents (Chapters 5.1 and 5.2), such as groundwater contamination, with the potential to impact the health, income, nutrition, and livelihood of affected villages. e. Mining-related impacts on priority ecosystem services (Chapters 5.1 and 5.4), such as groundwater availability and quality. f. Mining-related effects on community demographics, including in-migration of mine workers and others (Chapter 5.9.4); as the development of mine may bring an influx of migrant workers and those seeking economic opportunities into existing communities, creating the potential for cultural conflicts, as well as the potential for increased rates of alcoholism and substance abuse, and sexual violence or exploitation of women and children. g. Mining-related impacts on the availability of services (Chapters 5.1 and 5.7), which is an existing issue in the region but may be exacerbated by the in-migration of mine workers. h. Hazardous materials and substances (Chapters 5.1, 5.4, and 5.9.2), such as dust, affecting surrounding communities and crops and potentially releasing contaminants into groundwater. The impacts of toxic fumes released by the power plant as scoped in the Environmental and Social Plan Update (2011, Chapter 14). i. Increased prevalence of water-borne, water-based, water-related, and vector-borne diseases, and infectious and sexually transmitted

	HIV/AIDs, tuberculosis, malaria, Ebola virus disease) that could occur as a result of the mining project.		diseases (e.g., HIV/AIDs, tuberculosis, malaria, Ebola virus disease) that could occur because of the mining project (Chapters 5.1, 5.5, and 5.6). d. not relevant as GCO is a mineral sands operation using a mobile dredger, and there are no structural elements such as tailings dams, impoundments, or waste rock dumps (see also IRMA Chapter 4.1). While the scoping exercise considers most of the potential sources of health and safety impacts, scoping does not identify affected communities (i.e., all villages and hamlets), or cover all areas of the existing operation, or scope potential risks of particular interest to stakeholders created as a result of: (a) mining operations blocking primary transportation routes, open pit excavations with risk of unstable slopes and drownings (human or animal); activities such as electricity and sparks creating fire hazards; (b) heavy mine equipment and vehicles operating on public roads (i.e., risk of collisions, vehicular or foot traffic) that are exacerbated by dust; collisions with rail; (c) operational accidents resulting in impacts to wells (i.e., lowered or raised water levels, collapse, changes in water quality) and to people and crops as a result of airborne dust (i.e., from dust along roadways), including cumulative impacts of increasing dust concentrations potentially affecting community health and crop quality, as indicated by local communities in the company's ESIA (2014, page 186), and as provided in interviews with a sample of community stakeholders, among those whose crops reside along company roadways; and (e) land use changes resulting in the loss of vegetation and soil in upland areas, contributing to erosion and flooding in some areas, and biodiversity loss, including pollinators for market gardens, including cumulative impacts. Corrective Action Period Finding :

New evidence reviewed includes the Environmental and Social Impact Assessment (ESIA) (EGC, November 2005), an Environmental and Social Update (ESU) (EGC, May 2025), an Operational Engagement Plan for 2021-2028 (EGC, March 2025), which is based on the Community Health, Safety and Security Plan (CHSSP) for 2021-2018 (Earth Systems, 2021), and a Risk Evaluation (EGC, March 2025).

The 2005 ESIA and 2025 ESU identify potential community health and safety impacts associated with the project's mining activities, document that the company has scoped risks and impacts of particular concern to stakeholders including those related to:

a. general mining operations, particularly those related to transportation routes, dredge pond (posing risks of drowning for humans or animals), and activities involving electricity that may create fire hazards, as addressed in the 2005 ESIA risk matrix (Table 35). These impacts include the use of routes and nuisances such as noise and dust, atmospheric emissions, accidents, and fire and explosion risks. Additionally, the Risk Evaluation (Eramet, March 2025) identifies risks including noise pollution, dust emissions, the potential for cattle drowning in water ponds, and hazards related to high-voltage lines, among others.

b. operation of mine-related equipment and vehicles on public roads, including risks of collisions involving vehicles or pedestrians, which may be exacerbated by dust, and collisions with rail infrastructure, as identified in the 2005 ESIA risk matrix (Table 35). These risks include those associated with the use of transportation routes and nuisances such as noise, dust, atmospheric emissions, and traffic or machinery accidents. Additionally, the Risk Evaluation (Eramet, March 2025) identifies rail transport risks, such as collisions involving trains and other mobile equipment or tankers.

c. operational accidents resulting in impacts to wells (i.e., lowered or raised water levels, changes in water quality) and cumulative impacts to people and crops affecting the community, as identified in the 2005 ESIA risk matrix (i.e., impacts associated with the use of transportation routes and nuisances such as dust and atmospheric emissions, accidents, and contaminant spills) and in the 2025 ESU

		(Chapter 11). Additionally, the Risk Evaluation (Eramet, March 2025) documents risks reported by communities located near the operations area, including declining agricultural yields, dust emissions, and lowering of the water table. e. land use changes, loss of vegetation and soil in upland areas, erosion and flooding, and biodiversity loss, including cumulative impacts, as addressed in the 2025 ESU (Chapter 11). The Operational Engagement Plan describes the potential community health and safety impacts associated with the Lompoul Crossing phase of the mine, and the framework's scope extends to affected communities, villages, and hamlets. Additional evidence includes the Kickoff Meeting Minutes for CHSSP Monitoring (EGC, May 2025) and a file titled Extract of Actions from CHSSP Operational Engagement Plan 2025 (EGC, March 2025), which expand on the potential community health and safety impacts associated with the Lompoul Crossing phase of the mine on the basis of the CHSSP and the Operational Engagement Plan (2025). The Risk Evaluation (EGC, March 2025) incorporates risks reported by affected communities, including the hamlets of Diourmel, Thiakhmat, Kebemer, Khonk Yoye, Mbidass, Lompoul-sur-Mer, and Lompoul Village. The evidence indicates that the company has conducted scoping exercises to identify potential community health and safety risks and impacts from mining activities, fully aligned with sub-requirements (b), and (e) through (i), and substantially meeting sub-requirements (a) and (c). Sub-requirement (d) is not relevant as EGC is a mineral sands operation using a mobile dredger, and there are no structural elements such as tailings dams, impoundments, or waste rock dumps (see also IRMA Chapter 4.1). The evidence does not include sufficient information to confirm that the following impacts and risks have been identified: a. mining operations blocking primary transportation routes. c. impacts on wells (e.g., collapse) resulting from operational accidents.

3.3.1.2.	Scoping shall include an examination of risks and impacts that may occur throughout the mine lifecycle (e.g., construction, operation, reclamation, mine closure and post-closure).	◐	The evidence, Community Health, Safety and Security Plan, Chapter 5 (Earth Systems 2021), indicates that the company's scoping exercise identifies risks and impacts and the accompanying procedure contains a matrix with identified risks during the operation phase of the project (2021-2028). The evidence does not examine all community risks or potential impacts that may occur throughout the mine lifecycle (i.e., construction, operation, reclamation, mine closure and post-closure). Corrective Action Period Finding : New evidence reviewed includes a Technical Memo (Earth Systems, May 2025) addressing environmental and social matters. It provides key recommendations to the company on priority actions to address IRMA Audit findings. Among these is the need to conduct an up-to-date health and safety risk assessment for the project and affected communities. The memo notes that this assessment is currently underway. The evidence indicates that the company's scoping exercise identifies risks and impacts including a matrix outlining identified risks during the operation phase of the project (2021–2028). The evidence does not include information to confirm that all community risks or potential impacts that may occur throughout the mine lifecycle (i.e., construction, operation, reclamation, mine closure and post-closure) have been examined through the scoping exercises. The availability of an up-to-date health and safety risk assessment covering all phases of the mine lifecycle will be evaluated during the upcoming IRMA surveillance audit.

3.3.1.3.	Scoping shall include consideration of the differential impacts of mining activities on vulnerable groups or susceptible members of affected communities.	●	The evidence, Community Health, Safety and Security Plan, Chapter 5 (Earth Systems 2021), includes the consideration of the differential impacts of mining activities on children, women, elderly, and disabled people as indicated by their risk matrix which lists affected groups for each risk (Chapter 5.1) and a more in-depth section covering risks to maternal and children's health (Chapters 5.10.1 and 5.10.2), which equips the company to target mitigation measures to protect those who are most in need of protection.
3.3.2.1.	The operating company shall carry out an assessment of risks and impacts to: a. Predict the nature, magnitude, extent and duration of the potential risks and impacts identified during scoping; b. Evaluate the significance of each impact, to determine whether it is acceptable, requires mitigation, or is unacceptable.	◒	The evidence, a Community Health, Safety and Security Plan, Chapter 5 (Earth Systems 2021), indicates the company has implemented a process to carry out risk assessments as in (a) to predict the nature and magnitude of some potential impacts on community health and safety identified during scoping. The risk assessment provides an analysis of the probability of risk occurrence ranging from low to high, as well as a breakdown of the severity of the risk's impact. Those responsible at the mine use this tool to evaluate the significance of each impact and provide management and mitigation measures for each identified risk and impact in more detail throughout Chapter 5 as in (b). The evidence indicates the company conducted assessments of most of the potential sources of health and safety impacts. The evidence does not include a broader assessment that considers all affected communities (i.e., all villages and hamlets), or that covers all areas of the existing operation, including potential cumulative impacts and risks of particular interest to stakeholders created as a result of the mining project. Refer to 3.3.1.1. and 3.3.1.2. Corrective Action Period Finding : New evidence reviewed includes the Environmental and Social Update (ESU) (EGC, May 2025), a Risk Evaluation (EGC, March 2025), and a Technical Memo (Earth Systems, May 2025) on environmental and social matters. These documents: a. identify and discuss social and cumulative risks as outlined in the 2025 ESU Chapter 6 (Social Setting), which characterizes

communities near the operations area in terms of demographics, social organization, cultural practices, education, sanitation, and other relevant features, and the 2025 ESU Chapter 11 (Cumulative Impacts), which examines cumulative effects of the mining company's activities and outlines mitigation strategies for future development. Additionally, the Risk Evaluation (EGC, March 2025) incorporates risks reported by affected communities, including the hamlets of Diourmel, Thiakhmat, Kebemer, Khonk Yoye, Mbidass, Lompoul-sur-Mer, and Lompoul Village, corresponding to the operational phase, and predicts the nature and magnitude of potential impacts.
The Technical Memo (Earth Systems, May 2025) provides key recommendations to the company on priority actions to address IRMA Audit findings. These include the need to conduct a comprehensive health and safety risk assessment for the project and affected communities. The memo also notes that this assessment is currently in progress.

The evidence indicates that the company has assessed certain community health and safety risks and impacts, and has taken steps toward conducting a broader assessment that considers all affected communities (i.e., all villages and hamlets) and all areas of the existing operation, taking into consideration impacts and risks of particular concern to stakeholders. These efforts partially meet the guidelines sub-requirements:
a. predicting the nature and magnitude of potential risks and impacts identified during scoping, and
b. evaluating the significance of each impact to determine its acceptability.

The evidence does not include details to confirm that assessments cover all potentially affected communities, and a comprehensive community health and safety assessment that addresses all risks and impacts of mining activities in full alignment with (a) and (b), and that also meets the requirements of 3.3.1.1 (a) and (c), and 3.3.1.2.

The availability of an up-to-date health and safety risk assessment

			covering all phases of the mine lifecycle will be evaluated during the upcoming IRMA surveillance audit.
3.3.3.1.	The operating company shall document and implement a community health and safety risk management plan that includes: a. Actions to be taken to mitigate the significant risks and impacts identified during its risk and impact assessment; and b. Monitoring that will be conducted to ensure that measures to prevent or mitigate impacts remain effective.	◐	The evidence, Community Health, Safety and Security Plan, Chapter 5 (ESIA, Earth Systems 2021), documents a community health and safety risk management plan that includes: (a) actions to be taken to mitigate the significant risks and impacts identified during its risk and impact assessment (Chapter 5) (b) monitoring conducted to ensure that measures to prevent or mitigate impacts remain effective (Chapter 7). The evidence does not include the information to confirm implementation of (a) mitigation actions listed in Chapter 5, or of (b) ongoing monitoring as outlined in Chapter 7 the company's Community Health, Safety and Security Plan. Corrective Action Period Finding : New evidence reviewed includes the Air Quality Mitigation and Management Plan (EGC, no date), along with a collection of activity records, training minutes, and other supporting documents that document the company's implementation of certain mitigation measures and follow-up actions. These documents include: Reflective Tape Installation Campaign Records (EGC, June 2024), Community Engagement Minutes – Khondio (EGC, April 2024), Hygiene Awareness Session Minutes – Foth (EGC, April 2025), Free Medical Consultation Day Minutes – Lompoul (EGC, February 2025), and a Traffic Accident Simulation Drill Attendance Record (EGC, May 2025). The Air Quality Mitigation and Management Plan describes modeling, real-time monitoring, and intervention strategies aligned with WHO (World Health Organization) and Senegalese standards, providing further examples of mitigation actions and approaches for monitoring their effectiveness. The Air Quality Mitigation and Management Plan outlines a

			community health and safety management plan specific to air quality issues that includes: a. actions to mitigate significant risks and impacts identified through assessment, and b. monitoring to ensure that preventive and mitigation measures remain effective. The evidence indicates the company has developed and implemented a community health and safety management plans that is fully aligned with sub-requirement (a) and partially aligned with sub-requirement (b). The evidence does not include information to confirm the implementation of (b) ongoing monitoring as outlined in Chapter 7 the company's Community Health, Safety and Security Plan.
3.3.3.2.	Mitigation measures shall prioritize the avoidance of risks and impacts over minimization and compensation.		The Community Health, Safety and Security Plan (Chapter 5, 2021) indicates that most risks and impacts are not caused by the operation, but that the operation could potentially exacerbate them (i.e., groundwater shortage due to water withdrawal for the dredging operation). In those cases, avoidance of these risks and impacts is impossible. In cases where risks and impacts exist solely because of the mine operation (i.e., risk of accidents with company vehicles and ore trains), the mitigation measures aim at minimizing or compensating. The evidence does not indicate whether the company collaborated with relevant community members and stakeholders from affected communities in developing mitigation strategies and that the avoidance of risks and impacts if possible was only dropped if stakeholders agreed that mitigation and/or compensation would be preferable. Corrective Action Period Finding : New evidence reviewed includes the Free Medical Consultation Day

			Minutes – Lompoul Sur Mer (EGC, February 2025) and the Business Report: Raising Awareness of General Reproductive Health Issues – Diogo (EGC, July 2024). These documents highlight the company's efforts to engage the community in strategies that promote health awareness within local communities. The initiatives described reflect a preventive approach to community health through education, with a particular focus on underserved stakeholders and health risks and impacts that could be exacerbated by the project activities. The company indicated that mitigation actions established in the 2021–2028 GCO Community Health, Safety and Security Plan (Earth Systems, 2021) considered inputs from community members. Additionally, this plan describes the preference for avoiding high risks where feasible and implementing mitigation measures, rather than compensating for damages. Examples include provisions such as fencing and signage, 24-hour security patrols, and awareness-raising and training for local residents to prevent accidents involving dredgers, and investments in health and sanitary infrastructure and the provision of drinking water to help prevent waterborne and vector-borne diseases The evidence indicates that the company has developed initiatives that prioritize the avoidance of risks and impacts over compensation for damages in collaboration with the community, with particular focus on underserved stakeholders. The evidence does not include details to confirm that the option to avoid risks and impacts was only dismissed when stakeholders agreed that mitigation and/or compensation would be preferable.
3.3.3.3.	The community health and safety risk management plan shall be updated, as necessary, based on the results of risk and impact monitoring.	◐	The Community Health, Safety and Security Plan (Chapter 3, 2021) mentions that the company had developed a community health and safety plan in 2011, indicating that the plans are updated. The evidence does not include information to confirm the updates to the management plan are because of newly identified risks and

			impacts and what changes have been made to the management plan, or because of an upcoming expansion in a new segment of the mine concession. Corrective Action Period Finding : No new evidence was provided for this requirement since the initial audit. Interviews with relevant staff indicate that the Community Health, Safety, and Security Plan is updated every five years based on a new risk analysis. The current analysis, completed in 2021, covers the 2021–2028 mining plan, with the next analysis planned for 2026 to inform the 2028–2032 plan. Scheduled updates to the management plan will be reviewed during the next IRMA surveillance audit.
3.3.4.1.	If the operating company's risk and impact assessment or other information indicates that there is a significant risk of community exposure to HIV/AIDS, tuberculosis, malaria or another emerging infectious disease related to mining activities, the operating company shall develop, adopt and implement policies, business practices, and targeted initiatives: a. In partnership with public health agencies, workers' organizations and other relevant stakeholders, create and fund initiatives to educate affected and vulnerable communities about these infections and modes of prevention of them, commensurate with the risks	◔	The Community Health, Safety and Security Plan (Chapter 5, 2021) indicates that there is an increased risk of community exposure to malaria due to stagnant water in dredge ponds created during mining activities. The evidence indicates that the company has implemented initiatives to reduce the risk of malaria and improve treatment outcomes by donating impregnated mosquito nets and medical equipment to five dispensaries in nearby communities to improve treatment results (Chapter 5.5). To prevent or minimize the effects of malaria, the company further plans to: - minimize the presence of standing water in their operations; - improve waste management; - store anti-malaria drugs at local health service institutions; - conduct community awareness campaigns and train medical staff; - support the national malaria control program; - identify workers at high risk of contracting malaria and prioritize activities to avoid infection; and - control weed growth around the operations.

posed by mining; b. Operate in an open and transparent manner and be willing to share best practice for the prevention and treatment of these diseases with workers' organizations (e.g., trade unions), other companies, civil society organizations and policymakers; and c. Make information publicly available on its infectious disease mitigation program.		Chapter 7 of the Community Health, Safety and Security Plan (2021) indicates that the company has developed indicators for monitoring and evaluating the effectiveness of its malaria control program. The company did not provide evidence of the implementation of these management and monitoring strategies. It is unclear whether information on its malaria program is made publicly available. Corrective Action Period Finding : New evidence reviewed includes the Infectious Disease Management and Vectorial Transmission Standard (EGC, November 2024), which establishes measures and guidelines to control infectious and vector-borne diseases, particularly HIV, tuberculosis, malaria, and Legionnaires' disease. Additional evidence includes the Free Medical Consultation Day Minutes – Lompoul Sur Mer (EGC, February 2025) and records of health awareness sessions or campaigns held in Foth (EGC, April 2025), Thiakhmat (EGC, May 2025), and Diourmel (EGC, May 2025). These documents record awareness campaigns conducted in April–May 2025 in collaboration with public health agencies. These events delivered preventive messaging, community training, and health supplies, as follows: - Foth Awareness Session (April 2025): Included presentations on malaria prevention, waterborne diseases, and personal hygiene, along with the distribution of mosquito nets, bleach, and educational materials. - Thiakhmat Awareness Event (May 2025): Conducted in partnership with the Hygiene Department of Tivaouane, providing community-level training on malaria symptoms and prevention. - Diourmel Awareness Campaign (May 2025): Featured water purification demonstrations, STI prevention messaging, and community engagement led by local educators and leaders. The minutes and records of campaigns conducted in April–May 2025 document that the company has identified significant risks related to HIV/AIDS, tuberculosis, malaria, and other emerging infectious diseases and has implemented targeted prevention and education initiatives, as follows: a. the company has carried out initiatives to educate affected and

			vulnerable communities about infectious diseases and their prevention methods in collaboration with public health agencies; b. being open and transparent, and sharing best practices with the wider public; and c. information on disease prevention has been publicly disseminated through community events, demonstrations, and the distribution of educational materials. The evidence indicates the company's has developed, adopted and implemented policies, business practices, and targeted initiatives that fully align with sub-requirements (b) and (c) and partially aligned with sub-requirement (a). The evidence does not include information to confirm that the company has implemented management and monitoring strategies for all relevant stakeholders including employees and contractors (a).
3.3.4.2.	If the assessment demonstrates a significant risk of community exposure to HIV/AIDS, tuberculosis or malaria from mining-related activities, the following prevention and mitigation strategies shall be applied, as appropriate: a. In relation to HIV/AIDS, the operating company shall, at minimum: i. Provide free, voluntary and confidential HIV testing and counseling for all mine workers and employees; ii. Provide HIV/AIDS treatment for workers and employees where it cannot reasonably be assumed that this will be provided in an effective manner by public or private insurance schemes at		The Community Health, Safety and Security Plan (Chapter 5, 2021) indicates that there is an increased risk of community exposure to malaria due to stagnant water in dredge ponds created during mining activities. The evidence indicates that there is no increased risk of HIV/AIDS or tuberculosis due to the operation. In relation to malaria, the company has: (c i) developed a vector control plan (Chapter 7, table 7-3); (c ii) proposed measures to reduce the presence of breeding environments for malaria-carrying mosquitoes at the operation (Chapter 5). The evidence does not indicate whether the company has implemented measures to reduce breeding environments on-site and whether it provides protection from infection by malaria-carrying mosquitoes in company facilities and any company-provided housing.

an affordable rate; iii. Provide access for contractors to education and other preventative programs, and to work with the operating company's or facility's contracting companies or others to identify ways for contract workers to access affordable treatment; and iv. Work with public health authorities, communities, workers' organizations and other stakeholders towards ensuring universal access to treatment for dependents of mine workers/employees and affected community members. b. In relation to tuberculosis, the operating company shall, at minimum, provide free and voluntary testing for mine workers/employees where it is not reasonably likely to be provided by public or private health programs at an affordable rate. c. In relation to malaria, the operating company shall, at minimum: i. Develop a vector control plan; ii. Ensure that company facilities are not breeding environments for malaria-carrying mosquitoes; and iii. Provide protection from infection by malaria-carrying mosquitoes in company facilities and any company-provided housing.		Corrective Action Period Finding : New evidence reviewed includes photographs of camp bedroom windows fitted with mosquito netting, supporting the application of malaria protection measures (EGC, no date), and the Infectious Disease Management and Vectorial Transmission Standard (Eramet, November 2024), which establishes the company's obligation to implement malaria control programs, including: c.i. developing a vector control plan as a key component of prevention, c.ii. eliminating mosquito breeding sites, and c.iii. providing protection against mosquitoes through chemical insecticides, nebulization, and localized spraying. The evidence indicates that the company has established standards committing to the implementation of malaria control programs that integrate measures aligned with (c.i), (c.ii), and (c.iii), and has implemented some mitigation measures at worker's camps. Sub-requirements (a) and (b) are not relevant, as no significant risks regarding HIV/AIDS or tuberculosis were identified. The evidence does not include details to confirm that the company implements all malaria control measures prescribed in the reference documents, as no vector control plan (c.i), records of mosquito breeding site elimination activities (c.ii), or documentation of insecticide application and other protection measures (c.iii) were provided.

3.3.5.1.	The operating company shall collaborate with relevant community members and stakeholders, including workers who live in affected communities and individuals or representatives of vulnerable groups, in: a. Scoping of community health and safety risks and impacts related to mining; b. Assessment of significant community health and safety risks and impacts related to mining; c. Development of prevention or mitigation strategies; d. Collection of any data needed to inform the health risk and impact assessment process; and e. Design and implementation of community health and safety monitoring programs.	◐	The Community Health, Safety and Security Plan (Chapter 5, 2021) indicates that the company: (a) conducted surveys of community members and stakeholders to scope community health and safety risks and impacts related to mining (2020 and 2021); (b) conducted surveys of community members and stakeholders to assess significant community health and safety risks and impacts related to mining (2020 and 2021); (c) plans to develop prevention or mitigation strategies in collaboration with communities on topics such as where to place road signs or consulting with health clinics to effectively manage COVID-19 PPE during the pandemic (pages 8 and 16); and (d) conducted surveys of community members and stakeholders to collect data needed to inform the health risk and impact assessment process (2020 and 2021). The evidence does not indicate whether workers who live in affected communities and individuals or representatives of vulnerable groups were part of the scoping exercise, in addition, it does not provide details to confirm whether the company (e) collaborated with stakeholders on the design and implementation of community health and safety monitoring programs.
3.3.6.1.	The operating company shall make information on community health and safety risks and impacts and monitoring results publicly available.	⊗	The Community Health, Safety and Security Plan (Chapter 5.1, 2021) indicates that the company will provide early warning to residents if water monitoring indicates contamination. Chapters 7.2 and 7.3 of the evidence indicate that early warning, quarterly and annual reports on community health will be fed into the management plan, and that the contents of the plans will be shared with all project stakeholders and the Government of Senegal. The company did not provide evidence of publicly available

			information on community health and safety risks and impacts and monitoring results.

Chapter 3.4—Mining and Conflict-Affected or High-Risk Areas			Basis for rating
3.4.1.1.	The operating company shall conduct a screening analysis, based on evidence from credible sources, to determine whether or not the mining project is located in and/or sources minerals from a conflict-affected or high-risk area.	●	No evidence, such as a screening analysis based on evidence from credible sources was provided to determine whether or not the mining project is located in and/or sources minerals from a conflict-affected or high-risk area. Corrective Action Period Finding : IRMA references Mining in Conflict-Affected or High-Risk Areas (CAHRA) to be aligned with the OECD Due Diligence Guidance, with the objective of preventing mines that operate in, source minerals from, or transport minerals through conflict-affected or high-risk areas from contributing to conflict or the perpetration of serious human rights abuses. By carrying out such due diligence, mines can provide purchasers and others with added assurance that the extraction, processing, and transport of minerals or metals from these mines are not contributing to the financing of conflict or serious abuses of human rights. On-site observations and interviews with a sample of key staff and stakeholders indicate that the mining project is not located in or sourcing minerals from a conflict-affected or high-risk area. The evidence reviewed includes the Conflict-Affected High-Risk Area (CAHRA) Screening Assessment (Eramet Grande-Côte, May 2025), which indicates that the company conducted a screening analysis using credible sources. The external sources used by the company included the Heidelberg Institute for International Conflict

			Research (HIIK) Conflict Barometer Report 2023, and the World Bank Group Engagement - Classification of Fragility and Conflict Situations Report 2024. Additionally, the 2025 CAHRA screening assessment also indicates that the company used the European Union CAHRAs list (version December 2025) as an external credible resource. The assessment confirms that Senegal, where the mining project is located, is not a conflict-affected area. The company does not procure minerals from external sources located outside of Senegal. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.1.2.	If a determination is made that the mining project is located in a conflicted-affected or high-risk area or it sources minerals from such areas, then the operating company shall undertake the additional due diligence steps outlined in the remainder of this chapter.	–	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.1.3.	If a determination is made that the project is not located in a conflicted-affected or high-risk area, and no minerals are sourced from those areas, then conflict-related risks shall be monitored at a level commensurate with the potential that the project area may become a conflict-affected or high-risk area and/or minerals from such areas may enter the mine's supply chain. If new risks emerge or previously identified risks intensify, screening shall take place to determine if risks are significant enough to warrant	●	Based on on-site observations, interviews, and document review, the evidence indicates that the mining project is not located in, and does not source minerals from, a conflict-affected or high-risk area. The evidence reviewed includes an internal memorandum on IRMA Chapter 3.4: Conflict-Affected High-Risk Area Screening (Eramet, May 2025), which documents the company's assessment of the project context. According to the memorandum, references to the Heidelberg Institute for International Conflict Research indicate that Senegal is not listed in either the violent conflict or highly violent conflict categories. The memorandum also notes that Senegal is not included in the European Union 2025 list of Conflict-Affected and High-Risk Areas. The memorandum characterizes Senegal's security context with reference to political stability, institutional capacity, the absence of armed conflict, and international engagement. It further

	undertaking the additional due diligence steps in the remainder of this chapter.		describes the company's security management arrangements, including the use of monitoring tools and indicators to identify potential changes in the security environment. The evidence indicates that security teams coordinate with relevant internal functions, including those responsible for government relations, and apply a risk management approach to assess trends, develop forecasts, and implement appropriate responses as needed. Training and awareness programs are also described, aimed at enabling employees to recognize and report security-related information. The evidence reviewed indicates that the company has established processes to monitor conflict-related risks at a level commensurate with the potential for changes in the security context, and that the company has mechanisms in place to identify emerging or escalating risks and to undertake additional screening should such risks become significant.
3.4.2.1.	Critical When operating in or sourcing minerals from a conflict-affected or high-risk area, the operating company shall not knowingly or intentionally cause, contribute to or be linked to conflict or the infringement of human rights by any party, or knowingly provide direct or indirect support to non-state armed groups or their affiliates, public security forces, or private security forces who: a. Illegally control mine sites, transportation routes and upstream actors in the supply chain; b. Illegally tax or extort money or minerals at point of access to mine sites, along transportation routes or at points where minerals are traded; or	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.

	c. Illegally tax or extort intermediaries, export companies or international traders.		
3.4.2.2.	When operating in a conflict-affected or high-risk area, the operating company shall: a. Adopt and communicate to the public and stakeholders a commitment that when operating in a conflict-affected or high-risk area the operating company will not knowingly or intentionally cause, contribute to or be linked to conflict or the infringement of human rights by any party; b. Maintain documentation on the quantity and dates of mineral extraction; quantity and dates of minerals obtained from other sources (e.g., from ASM); locations where minerals are consolidated, traded or processed; all mining-related taxes, fees, royalties or other payments made to governmental officials for the purposes of extraction, trade, transport and export of minerals; all taxes and other payments made to public or private security forces or other armed groups; identification of all actors in the upstream supply chain; and transportation routes. This information shall be made available to downstream purchasers and auditors and to any	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.

	institutionalized mechanism, regional or global, with the mandate to collect and process information on minerals from conflict-affected and high-risk areas; c. Assign authority and responsibility to senior staff with the necessary competence, knowledge and experience to oversee the conflict due diligence processes; and d. Ensure that stakeholders have access to and are informed about a mechanism to raise conflict-related concerns or grievances.		
3.4.3.1.	The operating company shall assess the risks to the company, workers and communities associated with operating in or sourcing minerals from the conflict-affected or high-risk area. Assessments shall include, at minimum: a. Analysis of structural, root and proximate causes of the current conflict, and potential triggers of conflict in the area of operation; b. Review of the factual circumstances of the operating company's mineral extraction, transport, and, if relevant, mineral sourcing and/or processing; and c. Analysis of the risk that any of the	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.

	company's activities may lead to the direct or indirect infringement of human rights, support of armed groups or otherwise contribute to conflict.		
3.4.3.2.	Assessments shall follow a recognized risk assessment methodology, and be carried out and documented by competent professionals.	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.3.3.	Assessments shall be based on credible evidence including on-the-ground research, expert advice, and information from consultations with relevant stakeholders, including men, women, children (or their representatives) and other vulnerable groups.	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.3.4.	Conflict risk assessments shall be updated at minimum, on an annual basis, and more often if necessitated by the situation.	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.4.1.	The operating company shall develop and implement a risk management plan that includes actions to be taken to prevent or mitigate risks identified through the risk assessment process.	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.4.2.	The operating company shall collaborate with relevant stakeholders to develop culturally appropriate strategies to prevent or mitigate risks that are relevant to them; to develop performance objectives, timelines and	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.

	indicators to measure the effectiveness of the risk management strategies; and to update or revise its prevention and mitigation strategies as needed.		
3.4.4.3.	If risks to human rights are identified in the assessment, the operating company shall adhere to the requirements in IRMA Chapter 1.3.	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.5.1.	The operating company shall implement and monitor the effectiveness of its risk management plan as per the performance objectives, timelines and indictors developed with stakeholders.	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.5.2.	If through monitoring or some other means it is discovered that the operating company has unknowingly or unintentionally been complicit in armed conflict or serious human rights abuses in conflicted-affected or high-risk areas, the operating company shall immediately cease or change the offending action, mitigate or remediate the impact, and carry out external monitoring of its due diligence activities as per as per IRMA Chapter 1.3.	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.
3.4.6.1.	The findings of conflict risk assessments, risk management plans and monitoring shall be reported to senior management of the operating company; and stakeholders,	—	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.

	contractors, mine workers and other employees shall be informed of findings that are relevant to them.		
3.4.6.2.	On an annual basis, where the operating company is operating in or sourcing minerals from a conflict-affected or high-risk area, the company or its corporate owner shall publicly report on due diligence undertaken to ensure that its actions are not supporting armed conflict or the infringement of human rights in those areas.	–	Not Relevant. Based on on-site observations, interviews, and supporting evidence, there is no indication that the mining project is located in or sourcing minerals from a conflict-affected or high-risk area.

Chapter 3.5—Security Arrangements			Basis for rating
3.5.1.1.	The operating company shall adopt and make public a policy acknowledging a commitment to respect human rights in its efforts to maintain the safety and security of its mining project; and a commitment that it will not provide support to public or private security forces that have been credibly implicated in the infringement of human rights, breaches of international humanitarian law or the excessive use of force.	●	The evidence, Eramet Human Rights Policy (2022), a group level policy, indicates that the company has a human rights policy available at: https://www.eramet.com/wp-content/uploads/2023/03/human-rights-policy-signed-by-comex-vdef_0.pdf. Regarding health, safety and security, the document mentions their commitment to: '...implementing preventive and protective measures in order to create a safe and healthy work environment on all of its sites. It shall strive to prevent any accidents or occupational illnesses...and ensure the safety of its employees during the course of their work.' Regarding harassment and violence, the policy states the company: '[...] does not tolerate any harassment or violence in any form in the workplace and shall take the necessary steps to prevent or punish such behavior.' The policy does not have language committing to not support security forces implicated in the infringement of human rights,

			breaches of international humanitarian law or the excessive use of force. Corrective Action Period Finding : New evidence reviewed includes the corporate Eramet Human Rights Policy (Eramet, September 2023) and two company-level procedures, including the procedure on security and respect for human rights (EGC, March 2023, page 3), in which the company commits to limiting the use of force strictly to situations of extreme necessity and in proportion to the threat, and prohibits private security providers from employing individuals known to be involved in human rights violations (page 5)., as well as the updated version of the Use of Force Procedure (EGC, May 6, 2025), which further commits to not supporting public or private security forces credibly implicated in human rights abuses, violations of international humanitarian law, or the excessive use of force (Section II, page 3). Interviews with stakeholders indicate that the company's practices are consistent with its Human Rights Policy. The evidence reviewed indicates that the company has adopted and implemented a public policy acknowledging its commitment to respecting human rights in the context of security arrangements.
3.5.1.2.	Critical The operating company shall have a policy and procedures in place regarding the use of force and firearms that align with the best practices expressed in UN Basic Principles on the Use of Force and Firearms. At minimum, the company's procedures shall require that: a. Security personnel take all reasonable steps to exercise restraint	●	The evidence, a procedure on the Proportionate Use of Force (July 2023), and Human Rights Policy (2022) indicates that the company has a policy and procedures in place regarding the use of force that aligns with the best practices expressed in UN Basic Principles on the Use of Force that includes: (a) security personnel taking all reasonable steps to exercise restraint and utilize non-violent means before resorting to the use of force (Page 5) and (b) if force is used, it shall not exceed what is strictly necessary and shall be proportionate to the threat and appropriate to the situation

	and utilize non-violent means before resorting to the use of force; b. If force is used it shall not exceed what is strictly necessary, and shall be proportionate to the threat and appropriate to the situation; and c. Firearms shall only be used for the purpose of self-defense or the defense of others if there is an imminent threat of death or serious injury.		(Page 5). Interviews with a sample of key staff, primarily security managers and emergency response personnel, indicate that policy and procedures related to the use of force and firearms are implemented, and that this is regularly emphasized in training. Security guards, several who were recently employed with the company's security contractor, indicate training on the use of force was part of their pre-work orientation, and that violence is not permitted. The procedure on Proportionate Use of Force (July 2023) does not contain language indicating that: (c) firearms shall only be used for self-defense or the defense of others if there is an imminent threat of death or serious injury. Corrective Action Period Finding : Since the initial audit, the company has updated its Use of Force Procedure (EGC, May 6, 2025), which includes: c. the use of firearms, specifying that they may only be used for self-defense or the defense of others in the event of an imminent threat of death or serious injury (page 6), while noting that EGC security guards are not armed. Interviews with company management indicate that procedures are in place related to the use of force and firearms, and that these are consistent with best practices. The evidence reviewed indicates that the company has a procedure in place regarding the use of force and firearms that align with the best practices expressed in UN Basic Principles on the Use of Force and Firearms that comply with sub-requirements (a–c).
3.5.1.3.	If private security is used in relation to the mining project, the operating		The evidence, GCO & VIGA Assistance Contract (June 1, 2021), a two-year signed agreement with a security provider that expired June 1,

company shall have a signed contract with private security providers that at minimum: a. Sets out agreed on principles that are consistent with the Voluntary Principles on Security and Human Rights and the operating company's procedures on the use of force and firearms; b. Delineates respective duties and obligations with respect to the provision of security in and around the mining project and, if relevant, along transport routes; and c. Outlines required training for security personnel.		2023, indicates that the company has a signed contract with a private security provider. This contract is consistent with the Voluntary Principles on Security and Human Rights and the company's internal procedures on the use of force and firearms (Page 3), and outlines respective duties, obligations and required training for with respect security personnel (Page 5) for the provision of security in and around the mining project, managed by the company's security department. The company retains another group of security personnel, employed to monitor the company's transport road and managed by the company's community relations department. A contract for this arrangement was not provided as evidence to confirm it is consistent with the Voluntary Principles on Security and Human Rights, delineates respective duties and obligations with respect to the provision of security (including along transport routes used to move minerals), or required training for security personnel. Refer to IRMA Notes for 3.5.1.3. The evidence does not include an up to date signed contract for private roadway security providers. Corrective Action Period Finding : New evidence reviewed includes the Use of Force Procedure (EGC, May 2025), which sets out measures for the use of firearms and explicitly aligns with the Voluntary Principles on Security and Human Rights (VPSHR), and the Procedures and Security Management Manual for Community Shared Roads (EGC, undated). Three contracts between Grande Côte Operations SA and private security providers were also reviewed as evidence of updated security arrangements: VIGA Assistance Senegal, responsible for guarding and security services at port facilities, Méklié and Tivaouane railway stations, the Dakar office, and the Diogo mining site (July 2024 – July 2027); as well as two Groupements d'Intérêt Économique (GIE): Takku Liggueye (August 2022 – July 2025) and Dental (October 2023 – September 2025), responsible for managing

			traffic security along main transport routes to ensure road safety. The contracts indicate that: a. one contract (VIGA Assistance Senegal) references IRMA and the Voluntary Principles on Security and Human Rights (VPSHR); b. three contracts (VIGA, GIE, and Dental) outline responsibilities regarding the provision of security in and around the project and along transport routes, including support to company vehicles, ensuring safe passage for community members, maintaining vigilance during high-traffic periods, and assisting in conflict management. In addition, the contracts reference the Procedures and Security Management Manual for Community Shared Roads (EGC, undated), which expands on the description of duties and responsibilities assigned to the contractor; and c. three contracts (VIGA, GIE, and Dental) include training requirements for security personnel. The evidence indicates that the company has up-to-date, signed contracts with its three private security providers that address security responsibilities and training requirements, as in sub-requirements (b) and (c), and one signed contract (VIGA) that addresses sub-requirement (a). The evidence does not indicate that two security provider agreements (GIE and Dental) set out agreed-upon principles consistent with the VPSHR and the company's updated Use of Force Procedure (May 2025), as required under sub-requirement (a).
3.5.1.4.	If public security forces are used to provide security to the mining project and/or transport routes, the operating company shall make a good faith effort to sign a Memorandum of Understanding (MoU) or similar agreement with public security		The evidence, MoU GCO & National Gendarmerie (February 6, 2019), indicates the company has made a good faith effort to sign a Memorandum of Understanding (MoU) with public security providers as in 3.5.1.3. to provide security for the mining operation.

	providers that includes similar provisions to those in 3.5.1.3.		An updated MoU with public security forces was mentioned by the company and was not provided as evidence.
3.5.2.1.	The operating company shall assess security risks and potential human rights impacts that may arise from security arrangements. Assessments of security-related risks and impacts shall be updated periodically, including, at minimum, when there are significant changes in mining-related activities, security arrangements, or in the operating environment.	●	The evidence, PLAN GENERAL DE SURETE (June 18, 2022), a general safety plan, presents a brief summary of potential security risks associated with the mining project (Pages 94-97). The evidence does not include a comprehensive risk assessment that considers potential human rights impacts related to security arrangements. Corrective Action Period Finding : New evidence reviewed includes the General Safety Plan (EGC, 2020, revised June 2022), which identifies operational security risks (pp. 91–94); a workshop presentation on Human Rights Risk Mapping (Good Corporation, November 2020), which identifies risks associated with security forces, including intimidation, harassment, and disproportionate use of force during protests (p. 34); and the group-level Assessment of Security Governance and Compliance with the Voluntary Principles on Security and Human Rights (International Conflict and Security Consulting Ltd. [INCAS], 2022), which analyzes security and human rights gaps, mitigation measures (pp. 176–177), a compliance roadmap (pp. 222–251), and prioritized corrective actions for EGC (pp. 197–218). Additional evidence includes the Human Rights Risk and Impact Assessment (HRRIA) (Deloitte, July 2023), which evaluates human rights risks affecting contractors and stakeholders potentially impacted by EGC's operations. The HRRIA also considers the broader national context, noting factors such as restrictions on civic space, disproportionate use of force during demonstrations, arbitrary arrests, and deficiencies in law enforcement and criminal justice systems. Since the initial audit, the company has updated the HRIA (Good Corporation, April 2025), which reassesses ongoing human rights risks, including new security-related impacts under its section on community impacts. The 2023 Universal Registration Document (EGC, 2023), submitted

			under EU financial markets regulations, indicates that Eramet establishes a Group-wide major risk map every three years and updates it annually. Interviews with a sample of key staff indicate the company has completed an initial human rights risk and impact assessment, including those linked to its security arrangements. The evidence reviewed indicates that the company has an ongoing process to assess security risks.
3.5.2.2.	Assessments, which may be scaled to the size of the company and severity of security risks and potential human rights impacts, shall: a. Follow a credible process/methodology; b. Be carried out and documented by competent professionals; and c. Draw on credible information obtained from a range of perspectives, including men, women, children (or their representatives) and other vulnerable groups, relevant stakeholders and expert advice	●	The evidence, PLAN GENERAL DE SURETE (June 18, 2022), prepared by an external consultancy (Sequentys), presents a brief summary of potential security risks incorporated into a general safety plan and provides information on risk assessment using: (a) credible methodology (Pages 94-97) (b) prepared by a consultancy specializing in safety and security employing competent professionals. The evidence does not include (b) the competencies (i.e., C.V, training, experience) of assessment providers, or information to confirm the assessment: (c) draws on credible information obtained from a range of perspectives, including men, women, children (or their representatives) and other vulnerable groups, relevant stakeholders, and expert advice. Corrective Action Period Finding : Since the initial audit, the company has updated the Human Rights Risk and Impact Assessment (HRRIA) (GoodCorporation, April 2025), which reassesses ongoing human rights risks, including new security-related impacts under its section on community impacts, and indicates that the assessment:

a. follows a credible process/methodology with an approach focused on consulting and engaging with local communities to determine the severity and likelihood of impacts on people;

b. utilizes the expertise of an internationally recognized consulting company specialized in human rights assessments in the mining sector, GoodCorporation, demonstrating extensive experience in human rights, social issues, and governance. The team includes the CVs and professional experience of senior experts with backgrounds in law, economics, and development studies, and with experience conducting Human Rights Impact Assessments (HRIAs) and VPSHR-related projects across sectors, including mining, energy, and manufacturing (pages 98–103); and
c. was informed by consultations with approximately 42 workers and contractors from different departments, as well as representatives of the women's association, government bodies, and civil society organizations (including a think tank). Consultations also involved local authorities and community representatives, such as the Mayor of Thieppe, the Deputy to the Mayor of Darou Khoudoss, and several village chiefs (Diogo, Lompoul-sur-Mer, Dioumel, Keur Korka, Keur Gamou, Foth, and Thiakhmat), along with a neighborhood delegate, a midwife, a nurse, the headmistress of an elementary school, a religious guide, and teachers. In total, around 144 stakeholders were consulted across nine localities, with women representing approximately 24% of participants (pages 84–92).

Interviews with a sample of key staff indicate that the outsourced assessments applied a credible methodology and were conducted by an internationally recognized consulting firm (a). Interviews with a sample of stakeholders, including individuals resettled or otherwise affected by the project, indicate limited awareness of participation in such assessments, although human rights topics are reportedly discussed during community meetings with the company.

The evidence reviewed indicates that the completed assessments comply with subrequirements (a), (b), and (c).

3.5.2.3.	The scope of the security risk assessment shall include, but need not be limited to: a. Identification of security risks to the company, workers and communities, paying particular attention to risks to women, children and other vulnerable groups; b. Analysis of the political and security context in the host country context (e.g., the human rights records of the government and public and private security forces; adherence to the rule of law; corruption); c. Analysis of current and potential conflicts or violence in the host country and affected communities; and d. Risks associated with equipment transfers.	◐	The evidence includes a safety plan, PLAN GENERAL DE SURETE (June 18, 2022) and an internal power point summarizing potential security risks, Security Specific Assessment (August 10, 2023). The safety plan presents information to confirm its assessment includes risks: (a) to the company and workers (pp. 94-97) and (d) equipment transfers (Pages 60-74). The security-specific power point lists security risks such as sabotage, theft of equipment, protests, intrusions, and drownings (slide 4) and potential security risks such as increased assaults or terrorist attacks. The evidence does not include the information to confirm assessments evaluate: (a) security risks to risks to women, children, and other vulnerable groups. (b) the political and security context in the host country context (i.e., the human rights records of the government and public and private security forces; the rule of law; corruption). (c) current and potential conflicts or violence in the host country and affected communities. Corrective Action Period Finding : Since the initial audit, the company has conducted a Human Rights Risk and Impact Assessment (HRRIA) (GoodCorporation, April 2025), which considers a broad scope of potential human rights impacts and includes a brief section on security-related risks. A Security Context Note (unauthored, 2023) summarizes the host-country political and security context, drawing from various sources, including human rights NGOs. The assessments include: a. consultations through interviews with local community members, company representatives, civil society organizations, and local authorities, with a total of 304 stakeholders consulted, including women, as evidenced by consultations with women's organizations, that could capture security risks to women, children, and other

			vulnerable groups, as indicated in the 2025 HRRIA; b. the political and security context in the host country, described through a Security Context Note, summarizing the rule of law and corruption risks, human rights practices of public security forces and their responses to unrest (including restrictions on freedom of expression, arbitrary arrests, and excessive use of force), and regional security challenges such as banditry and conflict in Casamance and along borders; and c. analysis of current and potential conflicts or violence in the host country and affected communities, as the report identifies security risks in Senegal as low, not reporting any conflicts that could affect communities, EGC staff, or assets, which supports the company's decision to provide guards only with batons (page 82). The assessment acknowledges the evolving political context in Senegal, marked by increased scrutiny of the extractive sector following the 2024 presidential elections and public debates and tensions regarding mining activities and community impacts. Interviews with a sample of key staff indicate that the assessment partially complies with sub-requirements (a–c). The evidence provided indicates that the scope of the risk assessment partially complies with subrequirements (a-c). The evidence does not include the information to confirm: a. vulnerable stakeholders, such as women, children, and the elderly, had their risks accurately assessed.
3.5.2.4.	The operating company shall develop and implement a risk management plan that includes actions to be taken to prevent or mitigate identified risks, and monitoring that will be conducted to ensure that mitigation measures are effective.	◐	The evidence, Security Specific Assessment (August 8, 2023), an internal document identifying risks and recommendations such as increased funding, indicates that development of a risk management plan is underway to prevent or mitigate identified risks, and monitoring that will be conducted. An assessment of the security risk management program effectiveness, including implementation such as monitoring and

			mitigation, is not included in the evidence. Corrective Action Period Finding : New evidence reviewed includes the General Safety Plan (EGC, June 2025), which integrates security and related human rights considerations through several elements. The 2025 plan describes the annual risk review process and the Security & Human Rights/Communities Monitoring Committee's annual evaluation of mitigation implementation (Sections B.8.3 and B.8.4, page 19). The plan also presents a risk assessment, which identifies risks and impacts based on changing political and security contexts, assessed according to severity, consequence, and probability, as well as corresponding mitigation measures (Section H.1, pages 77–80). It also outlines defined alert levels with tailored mitigation protocols ranging from routine operations to full evacuation scenarios (Section H.2, pages 82–85) and includes detailed Standard Operating Procedures and a dedicated quick reaction force for emergency response (Section E.7, pages 41–42). The evidence indicates that the company has developed a risk management plan that includes actions to prevent or mitigate identified risks, and establishes a monitoring process to ensure the effectiveness of mitigation measures. The evidence does not include documentation of monitoring or mitigation results (e.g., tracking data, annual safety or security reports, or meeting minutes) to confirm that the security risk management plan has been fully implemented.
3.5.2.5.	If the security risk assessment reveals the potential for conflicts between mine security providers and affected community members or workers, then the operating company shall collaborate with communities and/or	⊗	Based upon interviews with a sample of key staff and stakeholders, the potential for conflicts between mine security providers (private and public) and potentially affected communities and workers exists. No evidence was provided to confirm the company collaborates

workers to develop mitigation strategies that are culturally appropriate and that take into consideration the needs of women, children and other vulnerable groups. If specific risks to human rights are identified in the assessment, the mitigation strategies shall conform with requirements in IRMA Chapter 1.3.		with communities and/or workers to develop mitigation strategies that are culturally appropriate and take into consideration vulnerable groups. Refer to IRMA Notes for 3.5.2.5 and Chapter 1.3. Corrective Action Period Finding : Since the initial audit, the company has conducted a Human Rights Risk and Impact Assessment (HRRIA) (GoodCorporation, April 2025), which reveals potential for conflicts between affected communities or workers and public security providers. The assessment notes that EGC maintains regular contact with the nearby gendarmerie of Diogo, and highlights that this proximity may create confusion between the actions of public authorities and those of EGC, leading to perceptions of collusion — a concern also raised during stakeholder interviews. Attendance registers for meetings on the presentation of the alert reporting mechanism for the company's security provider (EGC, April 2025) indicate that awareness sessions were conducted with security personnel on reporting any breach of company policies, including those related to the use of force and human rights. A record of a sensitization meeting held in Lompoul-sur-Mer (EGC, June 2025) indicates that the company's use of force and security policy was presented, with few attendees outside GCO present, and there was no participation from women from affected communities. Interviews with stakeholders did not indicate that collaboration between the company and community members had occurred to develop strategies to mitigate security risks. However, no security incidents were reported other than two cases of temporary detention by public security forces related to opposition to mining activities. This situation, consistent with the findings of the 2025 HRRIA, appears to contribute to confusion between the roles of public authorities and those of EGC, as well as to localized tensions between certain community members and the mining operations, particularly in Konk Yoye. The evidence indicates that the company has carried out a

			sensitization meeting on the use of force and its security policy to some participants in Lompoul-sur-Mer. The evidence does not indicate that the company collaborates with communities and/or workers to develop mitigation strategies on potential security risks that are culturally appropriate or that specifically consider the needs of women, children, and other vulnerable groups. The implementation and effectiveness of these procedures, including sensitization meetings and engagement on security and use-of-force policies with affected communities and vulnerable groups, will be further reviewed during the next IRMA surveillance audit.
3.5.3.1.	The operating company shall develop and implement due diligence procedures to prevent the hiring of company security personnel and private security providers who have been convicted of or credibly implicated in the infringement of human rights, breaches of international humanitarian law or the use of excessive force.	◔	The evidence, HSE-STD-005 (February 14, 2020), a contractor management standard policy, indicates that the company has developed and implemented a procedure to screen security personnel and private security backgrounds (i.e., for criminal records, breaches of international humanitarian law, use of excessive force, etc.) and this is confirmed in interviews with a sample of company managers (i.e., human resources, security, safety), and their security contractor, VIGA. The evidence does not include information to confirm due diligence procedures apply to community security providers.
3.5.3.2.	The operating company shall make a good faith effort to determine if public security personnel providing security to the mine have been convicted of or credibly implicated in the infringement of human rights, breaches of international humanitarian law or the use of excessive force.	—	The evidence, MoU GCO & National Gendarmerie (February 6, 2019), a signed memorandum of understanding, indicates that the company enlists the aid of public security personnel. The MoU presents that the company will provide infrastructure and support to public security forces (i.e., building, vehicle, water, food) to support the mining operation, and that they agree to follow company procedures. The evidence, including interviews, does not provide information to

			confirm the company has a process to determine if public security personnel have been convicted of or credibly implicated in human rights abuses. Corrective Action Period Finding : Not relevant. Since the initial audit, the company has provided a statement regarding the establishment of the Gendarmerie service in the Diogo area (EGC, May 8, 2025), which indicates that the company is no longer supported by public security forces to protect its industrial site. It specifically states that the company does not currently use any public security force to protect its industrial site and that this responsibility is exclusively entrusted to a private security provider under a formal service contract.
3.5.4.1.	Prior to deployment of company or private security personnel, the operating company shall provide training that incorporates, at minimum, information related to ethical conduct and respect for the human rights of mine workers and affected communities, with particular reference to vulnerable groups, and the company's policy on the appropriate use of force and firearms. Initial training and refresher courses shall be mandatory for all operating company personnel involved in security, and for private security contractors that have not received equivalent training from their employers.	◔	The evidence, Feuille de presence (November 24, 2021), a training sign-in Excel spreadsheet, as well as interviews with key staff and security workers, indicates that the company has provided training that incorporates, at minimum, information related to ethical conduct and respect for the human rights of mine workers and use of force (initial training and refresher courses for company personnel involved in security, and for private security contractors that have not received equivalent training from their employers. The evidence does not indicate that the company provides training that incorporates respect for affected communities, with particular reference to vulnerable groups.
3.5.4.2.	If public security forces are to be used, the operating company shall determine	—	The evidence, MoU GCO & National Gendarmerie (February 6, 2019), a signed memorandum of understanding, indicates that training to

	if public security personnel are provided with training on human rights and the appropriate use of force and firearms. If this training is not occurring, the company shall offer to facilitate training for public security personnel that provide mine-related security.		public security personnel aligns with company procedures. The evidence does not include public security training material and training sign-in sheets, or interviews with public security forces to confirm alignment to this requirement. Corrective Action Period Finding : Not relevant. Since the initial audit, the company has provided a statement regarding the establishment of the Gendarmerie service in the Diogo area (EGC, May 8, 2025), which indicates that the company is no longer supported by public security forces to protect its industrial site. It specifically states that the company does not currently use any public security force to protect its industrial site and that this responsibility is exclusively entrusted to a private security provider under a formal service contract.
3.5.5.1.	The operating company shall: a. Develop and implement systems for documenting and investigating security incidents, including those involving impacts on human rights or the use of force; b. Take appropriate actions, including disciplinary measures, to prevent and deter abusive or unlawful acts by security personnel and acts that contravene the company's policies on rules of engagement, the use of force and firearms, human rights, and other relevant policies; c. Take appropriate actions to mitigate and provide remediation for human	◐	The evidence, EC&AP-PRO-005 (July 12, 2022), a procedure on a grievance mechanism, and a safety plan, PLAN GENERAL DE SURETE (June 18, 2022) indicates that the company has: (a) developed and implemented systems for documenting and investigating incidents, and (d) incident management reporting (i.e., in SAFEE), and has procedures in place relating to (e) medical assistance, and (f) ensure the safety of victims. The evidence does not include records or documentation of incident management relating to security (i.e., reports to competent authorities, internal reports, follow up, medical services provided, remediation, compensation etc.) to assess program effectiveness or confirm if the company: (b) takes appropriate actions, including disciplinary measures, to prevent and deter abusive or unlawful acts by security personnel or that contravene company relating to the use of force and firearms, human rights, and other relevant policies;

rights impacts (as per IRMA Chapter 1.3), injuries or fatalities caused by security providers; d. Report security incidents, including any credible allegations of human rights abuses by private or public security providers, to the competent authorities and national human rights institutions, and cooperate in any investigations or proceedings; e. Provide medical assistance to all injured persons, including offenders; and f. Ensure the safety of victims and those filing security-related allegations.		(c) takes appropriate actions to mitigate and provide remediation for human rights impacts (Refer to IRMA Chapter 1.3); (d) reports security incidents, including any credible allegations of human rights abuses by private or public security providers to the competent authorities and national human rights institutions, and cooperate in any investigations or proceedings. Refer to IRMA Notes 3.5.5.1. Corrective Action Period Finding : Since the initial audit, the company has updated the Procedure on the Use of Force (EGC, May 2025) and the Safety Policy (EGC, January 2025). Supplemental evidence reviewed includes the EthicLine grievance register for 2025 (EGC, May 2025) and the 2024 Annual Disciplinary Sanctions Report (EGC, February 2025), which indicate that the company: b. has a process in place through which it takes action, including disciplinary measures, to prevent and deter abusive or unlawful acts by security personnel and acts that contravene the company's rules of engagement. While specific disciplinary measures related to breaches of the Use of Force and Safety Policy were not reported, the Annual Disciplinary Sanctions Report (EGC, February 2025) records 26 incidents, including 17 related to non-compliance with safety procedures and 9 related to violations of internal regulations, suggesting an intent to take appropriate corrective action when breaches occur. The EthicLine and grievance log did not reflect any allegations related to breaches of the policies relevant to this requirement. c. is committed to its safety and use of force policy, by integrating human rights and safety standards, including training, preventive measures, and collaboration with defense and security forces in accordance with international human rights and safety standards. The company does not employ armed security guards and takes measures to mitigate and provide remediation for human rights impacts. d. has established internal reporting requirements, such as notifying the line manager and completing an incident report form for any

			incidents involving potential use of force. Interviews with a sample of key staff indicate that the company partially complies with sub-requirements (b–d). The evidence reviewed indicates that the company's systems for documenting and investigating security incidents partially comply with sub-requirements (b–d). The evidence does not include records or documentation of any incident management related to security that would allow assessment of program effectiveness or confirmation that the company: c. would take appropriate actions to provide remediation for human rights impacts, injuries, or fatalities caused by security providers. d. would report security incidents, including any credible allegations of human rights abuses by private or public security providers, to the competent authorities and national human rights institutions, and cooperate in any investigations or proceedings. The potential occurrence of abusive or unlawful acts will be further reviewed through interviews with workers and community members during the next IRMA surveillance audit.
3.5.5.2.	In the event of security-related incidents that result in injuries, fatalities or alleged human rights impacts on community members or workers, the company shall provide communities and/or workers with information on the incidents and any investigations that are underway, and shall consult with communities and/or workers to develop strategies to prevent the recurrence of similar incidents.	—	The evidence does not indicate that the company has provided communities and/or workers with information on security incidents and any investigations that are underway or has consulted with communities and/or workers to develop strategies to prevent the recurrence of similar incidents. Corrective Action Period Finding : Not relevant. New evidence reviewed includes records of stakeholder complaints and grievances (EthicLine Register, EGC, May 2025; Grievance Log, EGC, June 2025), as well as several community dialogue meeting minutes (February, April, May, and

			June 2025), and indicate that no security-related incidents resulting in injuries, fatalities, or alleged human rights impacts on community members or workers were reported. Interviews with a sample of key staff, including security managers and emergency response personnel, indicate that there have been no security-related incidents resulting in injuries, fatalities, or alleged human rights impacts, and that a community awareness campaign related to security measures is planned. Interviews with a sample of stakeholders did not indicate any security incidents or grievances related to access to information on incidents or related investigations. The evidence reviewed indicates that there have been no security-related incidents that have resulted in injuries, fatalities or human rights abuses.
3.5.6.1.	If requested by a representative community structure, the operating company shall offer a briefing for community stakeholders on the company's procedures on the use of force and firearms.	●	According to interviews with key staff, requests for information on this item have yet to be made, but there is indication that the company would not provide such information to community stakeholders, if requested, based upon stakeholder experience reported in a sample of interviews. Corrective Action Period Finding : New evidence reviewed includes the Procedure for Stakeholder Involvement and Information Sharing (EGC, March 2025), which outlines how stakeholders are engaged in the company's environmental, social, safety, and ethical management processes and how relevant information is communicated (Section 1.1, p. 4). The procedure establishes two local information offices where stakeholders can submit requests and obtain information and documentation (Section 2.4, p. 8). Minutes from a safety and community awareness meeting in Lompoul-sur-Mer (EGC, June 2025) document that community stakeholders received a briefing on the company's use of force procedure and security policy.

			Attendance sheets from a sensitization session for security agents on the use of force and the Voluntary Principles on Security and Human Rights (January 21, 2025) were also reviewed. Interviews with key staff indicate that requests for information on this item have yet to be made, but the company would offer a briefing for community stakeholders if requested. The evidence indicates that, although no requests have been made, the company would provide such information to community stakeholders if requested.
3.5.6.2.	The operating company shall consult regularly with stakeholders, including host governments and affected communities, about the impact of their security arrangements on those communities; and shall report to stakeholders annually on the company's security arrangements and its efforts to manage security in a manner that respects human rights.	◐	The evidence, HSE-FRM-31 (April 23, 2021), an annual report on the social plan for 2021 and interviews with a sample of workers and stakeholders, does not provide information to confirm that the company has consulted regularly with stakeholders, including host governments and affected communities, about the impact of their security arrangements on those communities or reports to stakeholders annually on the company's security arrangements and its efforts to manage security in a manner that respects human rights. Corrective Action Period Finding : New evidence reviewed includes the Procedure for Stakeholder Involvement and Information Sharing (EGC, March 2025), which outlines the company's commitment to sharing information with stakeholders, and the General Safety Plan (EGC, June 2025), which includes a monitoring process that foresees the publication of an annual safety report summarizing actions taken, incidents identified, responses, and audit results. Additional evidence includes minutes from the safety and community awareness meeting in Lompoul-sur-Mer on the use of force and security policy (EGC, June 2025), where the company presented its use of force and firearms policy to a segment of community stakeholders.

			Interviews with company management indicate that stakeholders had been provided opportunities to give input on the impacts of these arrangements on the community. The evidence reviewed indicates that the company has communicated with some community members on the impact of the mining operation's security arrangements. The implementation of these processes, including the conduct of consultations among different communities and the public disclosure of the annual safety report, will be further reviewed during the IRMA surveillance audit.
3.5.6.3.	Stakeholders shall have access to and be informed about a mechanism to raise and seek recourse for concerns or grievances related to mine security.		The evidence, EC&AP-PRO-005 (dated July 12, 2022), a procedure on a grievance mechanism, indicates that the company has a system for reporting grievances. The evidence indicates that some stakeholders are informed about and have access to the grievance mechanism as represented in a sample of stakeholder interviews, and stakeholders do not have awareness relating to security incidents. Corrective Action Period Finding : New evidence reviewed includes the Grievance Mechanism Procedure (EGC, June 2023), which states that the mechanism is accessible to stakeholders residing within the company's mining or operational perimeter (Thiès, Louga, and Dakar regions) and is communicated during public consultations. Additional evidence includes posters on the Declaration of Commitment to Fighting Corruption, the internal alert system, and the EthicLine poster with QR code and records (EGC, May 2025), as well as the Procedure for Stakeholder Involvement and Information Sharing (EGC, March 2025), which refers to two information and claims management offices in Lompoul and Diogo where grievances can be submitted.

			On-site observations confirmed that grievance mechanism posters, pictograms illustrating the process, and cartoon brochures are displayed at the information offices and in some communal buildings (e.g., town halls, schools). Interviews with a sample of stakeholders confirmed awareness of the grievance mechanism and understanding of its application for reporting security-related concerns or grievances. The evidence indicates stakeholders have access to and are informed about a mechanism to raise and seek recourse for concerns or grievances related to mine security. The implementation and effectiveness of this process, as well as stakeholders' level of awareness, will be further reviewed during the IRMA surveillance audit.
3.5.6.4.	If public security forces are providing security for any aspect of the mining project, the operating company shall encourage host governments to permit making security arrangements, such as the purpose and nature of public security, transparent and accessible to the public, subject to any overriding safety and security concerns.	—	The evidence, MoU GCO & National Gendarmerie (February 6, 2019), a signed memorandum of understanding, provides information to confirm public security forces align with Senegal and company procedures. The evidence does not provide information to confirm transparency based upon a sample of stakeholder interviews. Refer to 3.5.6.2. Corrective Action Period Finding : Not relevant. Since the initial audit, the company has provided a statement regarding the establishment of the Gendarmerie service in the Diogo area (EGC, May 8, 2025), which indicates that the company is no longer supported by public security forces to protect its industrial site.

Chapter 3.6—Artisanal and Small-Scale Mining	Basis for rating
Chapter not relevant. Based on on-site observations, interviews, and the evidence provided, there is no indication that the mining project is in an area where artisanal or small-scale mining is practiced.	

Chapter 3.7—Cultural Heritage			Basis for rating
3.7.1.1.	Screening, assessment and the development and implementation of mitigation measures and procedures related to the management of cultural heritage shall be carried out by competent professionals.	●	The evidence, Environmental Impact Assessments (ESIAs) from 2005, 2011, 2014 and 2022, indicates screening to identify risks and potential impacts on cultural heritage was carried out by external consultants. The first ESIA (November 2005, Chapter 4.2.6, page 113) includes a brief screening of archaeological and cultural heritage within the country of Senegal based on literature review and the 2022 ESIA indicates that two archaeological surveys have been carried out throughout the project's area in 2011 and 2013, which identified 98 archaeological sites and four cemeteries and indicates there is a potential risk of disturbing areas of archaeological interest discovered during the dredger operation. The CV of the lead professional responsible for the development of the 2014 and 2022 ESIAs indicates 20+ years of experience in ESIA and environmental health. The evidence, Chance Discovery Procedure (June 2023), outlines the mitigation of potential impact to and management of chance discoveries of archaeological or cultural resources. The document (page 7) indicates that implementation of this procedure is the responsibility of the company Community Relations Department, with the support from others, notably an expert in cultural and archaeological heritage, who is a professor of archaeology at the Fundamental Institute of Black Africa (IFAN). The evidence does not include details to confirm the professional competency, such as relevant education, knowledge, proven

			experience, necessary skills and training, of those responsible for the screening, assessment, development and implementation of mitigation measures related to cultural heritage. Corrective Action Period Finding : Since the initial audit, the company has developed a Final Study Report on Cultural Heritage Management in EGC operating areas (Tropica Environmental Consultants and Partners, July 2025). New evidence reviewed also includes the Curriculum Vitae of seven experts from Tropica Environmental Consultants who participated in the development of the 2025 report on Cultural Heritage. The CVs include background and skills, including training and experience as an ethnoarchaeologist, archaeologist, ceramist, heritage expert, and geomatics specialist, and demonstrate their professional competence as evidenced by their relevant education, work experience, and other specialized skills. Training records indicate that from January to March 2025, the company trained staff and subcontractors responsible for the implementation of mitigation measures related to cultural heritage. Interviews with key personnel indicate that those who did the 2025 cultural heritage study are qualified. The evidence indicates that the most recent studies related to the management of cultural heritage were carried out by competent professionals.
3.7.1.2.	Screening, assessment and the development of mitigation measures and procedures related to the management of cultural heritage shall include consultations with relevant stakeholders.	●	The evidence, Environmental Impact Assessments (ESIAs) from 2005, 2011, 2014 and 2022, indicates that consultations with relevant stakeholders and interested parties were part of the study's methodology. The Summary of Consultations (January 2021) and PCDP (March 2021) detail discussions with stakeholders about the Lompoul Crossing Project (mine development phase 3) conducted by Earth Systems in the Thiès and Louga Regions (Aug-Dec 2020), including impact mitigation for cemeteries and mosques. Annex 11-2

of the ESIA (2022) indicates how stakeholder feedback from a technical meeting (Oct 20, 2012) was incorporated into the report, including recommendations on impact mitigation measures related to cemeteries. The Resettlement Action Plan (2021, Ch. 7) outlines mitigation measures for potential impacts to cemeteries and other cultural heritage such as sacred trees, shrines and spiritual sites, and indicates that communities, religious leaders, and relevant government authorities will be consulted on the development of specific mitigation measures prior to disturbance of such sites.

The evidence does not provide details to confirm that stakeholder consultation was carried out during screening of cultural heritage. Interviews with a sample of stakeholders and key staff did not provide details necessary to confirm stakeholders were consulted on cultural heritage management procedures.

Corrective Action Period Finding:

Since the initial audit, the company has developed a Final Study Report on Cultural Heritage Management in EGC operating areas, which involved the participation of communities in thirteen villages and hamlets (via interviews and open-ended questionnaire surveys) in the identification of cultural practices, sacred sites, and community expectations regarding cultural heritage protection (Tropica Environmental Consultants and Partners, July 2025). New evidence reviewed also includes the Procedure on Information Sharing (HSE-PRO-40-13, EGC, March 2023) and minutes of a consultation and dialogue meeting held on July 24, 2025, with the five hamlets of the Thieppe commune raising awareness among local players of the cultural heritage management plan.

Interviews with a sample of stakeholders indicate that they were consulted on cultural heritage management procedures.

The evidence, supported by interviews, indicates that the company has consulted relevant stakeholders in the screening, assessment,

			and development of mitigation measures and procedures related to the management of cultural heritage.
3.7.1.3.	Cultural heritage assessments, management plans and procedures shall be made available upon request to community stakeholders and other stakeholders who have been engaged with the mine site on cultural heritage issues.	●	The evidence, Chance Discovery Procedure (June 2023, page 9), indicates the procedure for the management of archaeological resources is communicated to affected communities, local authorities, and other parties interested in the land acquisition process. The evidence does not provide details, such as communications to relevant stakeholders regarding the procedure, or how to access it, to confirm cultural heritage assessments, management plans and procedures were made available to community and relevant stakeholders. Interviews with a sample of stakeholders and key staff do not provide details necessary to confirm stakeholders were informed on procedures relating to cultural heritage management. Corrective Action Period Finding: Since the initial audit, the company has developed a Final Study Report on Cultural Heritage Management in EGC operating areas (Tropica Environmental Consultants and Partners, July 2025). New evidence reviewed includes a Procedure on Information Sharing (HSE-PRO-40-13, EGC, March 2023), which states that the company will make, upon request, cultural heritage assessments, management plans and procedures available to community stakeholders and other stakeholders engaged with the mine site on cultural heritage issues. Requests can be submitted, and information accessed, at the two local information offices established by the company in Diogo and Lompoul. New evidence reviewed also includes minutes from consultations and dialogues with five hamlets of the Thieppe commune, aimed at raising awareness among local stakeholders about the cultural heritage management plan (EGC, July 2025). Additionally, the company website (https://gco.eramet.com) hosts the Chance Discovery Procedure and states that any other cultural

			heritage information not available online can be requested through the transparency commitment page (https://gco.eramet.com/eramet-grande-cote/nos-engagements/nos-engagements-en-toute-transparence), which provides instructions and an online request form. Interviews with company management indicate that no stakeholder requests for cultural heritage information have been received to date. The evidence indicates that the company has established a process to make cultural heritage assessments, management plans, and procedures available upon request.
3.7.2.1.	Prior to the development of a new mine, or when there are significant changes to mining-related activities, the operating company shall undertake a screening process to identify risks and potential impacts to replicable, non-replicable and critical cultural heritage from the proposed mining-related activities.	●	The evidence, the Environmental and Social Impact Assessment (October 2022) and the Lompoul Crossing Project Socio-Economic Baseline (January 2021) for a segment of the mining project, indicate that screening of cultural heritage across the project's site were undertaken by third-party, Earth systems, which identified 98 archaeological sites, none of which have "structural remains" or are categorized as "high importance", and four cemeteries. The ESIA (ESIA 2022, page 249) further indicates there is a potential risk of disturbing areas of archaeological interest discovered during the dredger operation. The Chance Find Procedure (June 2023) details the mitigation and management process in the event of a chance find, including the avoidance or relocation of the cultural heritage through a documented process with the support from an expert in cultural and archaeological heritage. The latest ESIA (2022) was conducted for the expansion of the operation and indicates that additional studies on cultural heritage are needed before the start of operations. The CV of the lead professional responsible for the development of the 2014 and 2022 ESIAs indicates 20+ years of experience in ESIA and environmental health. The evidence does not provide information to confirm that identified risks and potential impacts to cultural heritage take into

			account their replicability and criticality as outlined in the Performance Standard 8: Cultural Heritage by the IFC (2012). Corrective Action Period Finding: Since the initial audit, the company has developed a Final Study Report on Cultural Heritage Management in EGC operating areas (Tropica Environmental Consultants and Partners, July 2025), which identified 32 archaeological sites that could potentially be impacted by mining-related activities. The sites were classified in accordance with the definitions provided in the Performance Standard 8: Cultural Heritage by the International Finance Corporation (2012), considering their archaeological significance (tangible/non-tangible), vulnerability to mining activities, and reproducibility status (reproducible/replicable, non-reproducible/non-replicable, or essential/critical cultural heritage). All assessed sites were classified as tangible, non-reproducible heritage (non-replicable), with four sites identified as essential or critical cultural heritage. Interviews with company personnel indicate that cultural heritage studies were carried out to determine the presence of replicable, non-replicable, or critical cultural heritage. The evidence indicates that the company has carried out a specialized study on cultural heritage in its operational areas and identified risks and potential impacts to replicable, non-replicable, and critical cultural heritage within a segment of the mining project.
3.7.2.2.	If the screening indicates the potential for replicable, non-replicable or critical cultural heritage to be encountered during mining-related activities, the operating company shall assess the	●	The evidence, the Environmental and Social Impact Assessment (October 2022) and the Lompoul Crossing Project Socio-Economic Baseline (January 2021) for a segment of the mining project indicates that cultural heritage screening reveals the potential for archaeological and cultural heritage sites and resources to be

	nature and scale of the potential impacts and propose mitigation measures to avoid, minimize, restore or compensate for adverse impacts. Mitigation measures shall be consistent with the requirements below (see criteria 3.7.3, 3.7.4, 3.7.5 and 3.7.6), based on the type of cultural heritage likely to be affected.		encountered during mining-related activities, including isolated finds, cemeteries, mosques, burial sites and other possible sites of cultural significance, and indicates the potential for partial or total destruction of the identified sites, with none of them presenting "structural remains" or being of "high importance" (ESIA 2022, page 249). The ESIA (October 2022, Chapter 7.3.2.7) and the Chance Find Procedure (June 2023) indicate impact mitigation measures for archaeological finds and cultural heritage, such as adjustments to dredge path to avoid impacts, relocation of cultural heritage in consultation with stakeholders and relevant government authorities, and training of personnel, have been developed. The evidence does not specify if the screening identified the archaeological sites potentially impacted during mining-related activities as replicable, non-replicable, or critical cultural heritage as outlined in the Performance Standard 8: Cultural Heritage by the IFC (2012), or include information to confirm that detailed and differentiated assessments of the nature and scale of potential impacts have been conducted (i.e., assessments based on the type of cultural heritage and/or location of the sites), that the complete Lompoul Crossing expansion project area was covered through past archaeological and cultural heritage investigations, or if additional screening studies have been conducted prior to the expansion project, as recommended in the ESIA (October 2022) and the Socio-Economic Baseline (January 2021). Corrective Action Period Finding: Since the initial audit, the company has developed a Final Study Report on Cultural Heritage Management in EGC operating areas (Tropica Environmental Consultants and Partners, July 2025) in which it identified 32 archaeological sites that could potentially be impacted by mining-related activities in EGC's operating areas (including the Lompoul crossing expansion zone). In the study, identified sites were classified in accordance with the definitions provided in IFC PS8 in terms of their archaeological significance (tangible/non-tangible), vulnerability to mining activities, and

			reproducibility status (reproducible/replicable, non-reproducible/non-replicable, or essential/critical cultural heritage). All sites assessed were classified as tangible, non-reproducible heritage (non-replicable), of which four sites were essential or critical cultural heritage. Specific recommendations for rescue excavations at seven sites already impacted by mining, preventive excavations at three additional sites, and updates to EGC's chance find procedures to include ceramics were made. Interviews with company personnel indicate that cultural heritage studies were carried out to determine the presence of replicable, non-replicable, or critical cultural heritage, and that measures were implemented to avoid, minimize, or compensate for potential adverse impacts. The evidence indicates that a screening process has identified the replicable, non-replicable or critical cultural heritage to be encountered during mining-related activities, and that the company assessed the nature and scale of the potential impacts and proposed mitigation measures to avoid, minimize, restore or compensate for adverse impacts. Mitigation measures are consistent with the requirements of criteria 3.7.3, 3.7.4, 3.7.5 and 3.7.6), based on the type of cultural heritage likely to be affected (see findings under 3.7.3, 3.7.4, 3.7.5 and 3.7.6).
3.7.3.1.	When tangible replicable cultural heritage that is not critical is encountered during mining-related activities the operating company shall apply mitigation measures that favor avoidance. Where avoidance is not feasible, the following mitigation hierarchy shall apply: a. Minimize adverse impacts and implement restoration measures, in	—	The evidence, the Environmental and Social Impact Assessment (October 2022) and the Lompoul Crossing Project Socio-Economic Baseline (January 2021) for a segment of the mining project, indicates that cultural heritage screening reveals the potential for archaeological and cultural heritage sites and resources to be encountered during mining-related activities, including isolated finds, cemeteries, mosques, burial sites and other possible sites of cultural significance, and indicates partial or total destruction of the identified sites, with none of them presenting "structural remains" or being of "high importance" (ESIA 2022, page 249).

	situ, that ensure maintenance of the value and functionality of the cultural heritage, including maintaining or restoring any ecosystem processes needed to support it; b. Where restoration in situ is not possible, restore the functionality of the cultural heritage, in a different location, including the ecosystem processes needed to support it; c. Where restoring the functionality of the cultural heritage in a different location is not feasible, permanently remove historical and archeological artifacts and structures; and d. Where affected communities are using the tangible cultural heritage for long-standing cultural purposes compensate for loss of that tangible cultural heritage.		The evidence does not specify if the screening identified the archaeological sites potentially impacted during mining-related activities as tangible replicable cultural heritage. Corrective Action Period Finding : New evidence reviewed includes the Cultural Heritage Study (Tropica Environmental Consultants, July 2025), which indicates that no tangible replicable cultural heritage was encountered or is predicted to be affected by mining-related activities. According to on-site observations and interviews with stakeholders, including community members, there are no tangible replicable cultural heritage sites located within the mine concession area.
3.7.3.2.	All mitigation work involving tangible replicable cultural heritage shall be carried out and documented by competent professionals, using internationally recognized practices for the protection of cultural heritage.	—	The evidence, the Environmental and Social Impact Assessment (October 2022) and the Lompoul Crossing Project Socio-Economic Baseline (January 2021), does not specify if the screening identified the archaeological sites potentially impacted during mining-related activities as tangible replicable cultural heritage. Corrective Action Period Finding : New evidence reviewed includes the Cultural Heritage Study (Tropica Environmental Consultants, July 2025), which indicates that no tangible replicable cultural heritage was encountered or is predicted to be affected by mining-related activities.

			According to on-site observations and interviews with stakeholders, including community members, there are no tangible replicable cultural heritage sites located within the mine concession area.
3.7.4.1.	The operating company shall not remove any tangible nonreplicable cultural heritage, unless all of the following conditions are met: a. The overall benefits of the mining project conclusively outweigh the anticipated cultural heritage loss from removal; and b. Any removal of cultural heritage is conducted using the best available technique.	◐	The evidence, the Environmental and Social Impact Assessment (October 2022) and the Lompoul Crossing Project Socio-Economic Baseline (January 2021) for a segment of the mining project, does not specify if the screening identified the archaeological sites potentially impacted during mining-related activities as tangible non-replicable cultural heritage. Corrective Action Period Finding: Since the initial audit, the company has developed a Final Study Report on Cultural Heritage Management in EGC operating areas (Tropica Environmental Consultants and Partners, July 2025) in which it identified 32 archaeological sites that could potentially be impacted by mining-related activities in EGC's operating areas, including the Lompoul crossing expansion zone. All identified sites were classified as tangible, non-reproducible (non-replicable) cultural heritage due to the absence of a direct historical connection with current local populations and their unique cultural value that cannot be replicated or relocated without loss. The study included specific recommendations for: a. overall benefits outweighing anticipated cultural heritage loss, as the study determined that archaeological discoveries do not obstruct mining operations and highlighted a strategic opportunity to integrate cultural heritage into sustainable development; b. removal conducted using the best available technique, as indicated in the study recommendations in line with international best practice, including the principles of the International Council on Monuments and Sites Charter (1990) and the 1972 United Nations Educational, Scientific and Cultural Organization Convention. The 2025 study indicates that a multidisciplinary team was mobilized to address the diversity of sites during excavations and that the

			company has developed an Action Plan to operationalize these commitments, outlining the objectives, specific actions, implementation timelines, and designated responsibilities involving specialized contractors and service providers. The evidence indicates that recent removals of tangible non-replicable cultural heritage have been conducted in accordance with the conditions outlined in sub-requirements (a) and (b). The evidence does not provide details to confirm that past relocations and removals have been conducted in accordance with the conditions outlined in sub-requirements (a)and (b), including a documented determination that the overall benefits of the mining project conclusively outweighed the anticipated cultural heritage loss and confirmation that removals were carried out using best available techniques. The implementation of the use of best available techniques for any removal of cultural heritage will be further reviewed at the IRMA surveillance audit.
3.7.4.2.	All mitigation work involving tangible non-replicable cultural heritage shall be carried out and documented by competent professionals, using internationally recognized practices for the protection of cultural heritage.		The evidence, the Environmental and Social Impact Assessment (October 2022) and the Lompoul Crossing Project Socio-Economic Baseline (January 2021) for a segment of the mining project, does not specify if the screening identified the archaeological sites potentially impacted during mining-related activities as tangible non-replicable cultural heritage. Corrective Action Period Finding : Since the initial audit, the company has developed a Final Study Report on Cultural Heritage Management in EGC operating areas (Tropica Environmental Consultants and Partners, July 2025) in which it identified 32 archaeological sites that could potentially be impacted by mining-related activities in EGC's operating areas (including the Lompoul crossing expansion zone). All sites assessed

were classified as tangible, non-reproducible (non-replicable) cultural heritage due to the absence of a direct historical connection with current local populations and the unique cultural value that cannot be replicated or relocated without loss. Recommendations were proposed to mitigate potential impacts by a multidisciplinary team of researchers from Cheikh Anta Diop University that included: archaeologists, ceramic specialists, geometricians, ethnoarchaeologists, and heritage professionals. Furthermore, the cultural heritage Action Plan (Appendix VIII of the report) recommended the engagement of specialized contractors and service providers to support the implementation of these mitigation measures. The proposed mitigation strategy aligns with internationally recognized practices (International Council on Monuments and Sites Charter (1990) and the 1972 United Nations Educational, Scientific and Cultural Organization Convention, including the following:

- rescue excavations at seven sites already impacted by mining;
- preventive excavations at three additional sites at risk;
- training and procedural updates to improve the chance find protocol;
- community archaeology to reconnect local populations with their heritage;
- creation of a Heritage Management Committee comprising of GCO representatives, community leaders, artists, craftsmen, historians from the communities and the consultant; and
- creation, in conjunction with local authorities, of a regional eco-museum dedicated not only to archaeological discoveries, but also to the region's craft skills, oral traditions and environmental history.

The evidence indicates that all mitigation work involving tangible non-replicable cultural heritage will be carried out and documented by competent professionals, using internationally recognized practices for the protection of cultural heritage.

The implementation of the mitigation work involving tangible non-replicable cultural heritage actually being carried out and documented by competent professionals, using internationally

			recognized practices for the protection of cultural heritage as required, will be reviewed at the IRMA surveillance audit.
3.7.5.1.	Except under exceptional circumstances, the operating company shall not remove, significantly alter, or damage critical cultural heritage. In exceptional circumstances when impacts on critical cultural heritage are unavoidable, the operating company shall: a. Retain external experts to assist in the assessment and protection of critical cultural heritage, and use internationally recognized practices for the protection of cultural heritage; and b. Collaborate with affected communities to negotiate measures to protect critical cultural heritage and provide equitable outcomes for affected communities, and document the mutually accepted negotiation process and outcomes. (Note: Where impacts may occur to Indigenous Peoples' critical cultural heritage, negotiation shall take place through the Free, Prior and Informed Consent process outlined in IRMA Chapter 2.2 unless otherwise specified by the Indigenous Peoples).	◐	The evidence, the Environmental and Social Impact Assessment (October 2022) and the Lompoul Crossing Project Socio-Economic Baseline (January 2021) for a segment of the mining project, does not specify if the screening identified the archaeological sites potentially impacted during mining-related activities as critical cultural heritage. Corrective Action Period Finding : Since the initial audit, the company has developed the Final Study Report on Cultural Heritage Management in EGC Operating Areas (Tropica Environmental Consultants and Partners, July 2025). The study identified 32 archaeological sites potentially affected by mining-related activities in EGC's operational footprint, including the Lompoul crossing expansion zone. All sites were classified as tangible, non-replicable cultural heritage. Of these, four (4) sites were identified as essential or critical cultural heritage that may be unavoidably impacted by mining activities and require excavation. The evidence states that, in these exceptional circumstances, the company has: a. retained external experts to assist in the assessment and protection of critical cultural heritage, as indicated in the study's Cultural Heritage Action Plan (Appendix VIII), which provides for the engagement of a multidisciplinary team of external experts from Cheikh Anta Diop University to conduct rescue and preventive excavations, and has adopted internationally recognized practices for heritage protection, including the International Finance Corporation's Performance Standard 8, the UNESCO World Heritage Convention (1972), and the ICOMOS Charter on Archaeological Heritage Management (1990); and b. initiated engagement with affected communities through interviews and participatory research to identify cultural heritage values and expectations for protection, as the study incorporated

			interviews and open-ended questionnaires in thirteen villages and hamlets to identify cultural practices, sacred sites, and expectations for heritage protection since the concession area is predominantly inhabited by the Peul (Fulani) ethnolinguistic group, whose cultural heritage includes sacred sites, rituals, and traditional ecological knowledge. Interviews with relevant staff indicate that the company intends to establish a Heritage Management Committee with participation from EGC representatives, community leaders, and cultural experts. The evidence indicates that, in these exceptional circumstances, the company has: a. retained external experts to assist in the assessment and protection of critical cultural heritage; and b. initiated engagement with affected communities through interviews and participatory research to identify cultural heritage values and expectations for protection. The implementation of the following elements will be further reviewed during the next IRMA surveillance audit: a. retention and effective deployment of external experts to apply internationally recognized practices for the protection of critical cultural heritage; and b. evidence of documented, mutually accepted negotiation processes with affected communities that result in equitable outcomes.
3.7.5.2.	When a new mine is proposed within a legally protected cultural heritage area, including areas proposed by host governments for such designation, or a legally defined protected area buffer zone, the operating company shall: a. Comply with the requirement 3.7.5.1;	—	Not relevant. GCO is an existing mine.

	b. Comply with the protected area's management plan; c. Consult with agencies or bodies responsible for protected area governance and management, local communities and other key stakeholders on the proposed mining project; and d. Implement additional programs, as appropriate, to promote and enhance the conservation aims of the protected area.		
3.7.5.3.	IRMA will not certify new mines that are developed in or that adversely affect the following protected areas if those areas were designated to protect cultural values (See also Chapter 4.6). • World Heritage Sites, and areas on a State Party's official Tentative List for World Heritage Site Inscription; • International Union for Conservation of Nature (IUCN) protected area management categories I-III; • Core areas of UNESCO biosphere reserves.	—	Not relevant. GCO is an existing mine.
3.7.5.4.	An existing mine located entirely or partially in a protected area listed in 3.7.5.3 shall demonstrate that: a. The mine was developed prior to the	—	The Grande Côte Operation (GCO) is an existing mine with expansions in progress. The mine project is located in a region known as Niayes, which is considered a forestry as well as a natural public domain, according to Law No. 76-66 of July 1976.

	area's official designation; b. Management plans have been developed and are being implemented to ensure that activities during the remaining mine lifecycle will not permanently and materially damage the integrity of the cultural values for which the area was designated or recognized; and c. The operating company collaborates with relevant management authorities to integrate the mine's management strategies into the protected area's management plan.		The evidence does not include details to confirm that the mine concession is not located within: • World Heritage Sites, and areas on a State Party's official Tentative List for World Heritage Site Inscription; • IUCN protected area management categories I-III; or • Core areas of UNESCO biosphere reserves. Corrective Action Period Finding: Not relevant. EGC is an existing mine. New evidence reviewed includes Environmental and Social Update (Umwelt and Earth Systems, September 2011), an Interim Report for the Complementary study of ecosystem services (Oryx, March 25, 2025), a Final Report for the Classification of natural and modified habitats, Analysis of Critical habitats (Oryx Expertise, May 23, 2025), a Biodiversity Action Plan (Oryx, May 2025), and two maps (Oryx, May 2025) showing protected areas (IUCN, Ramsar, and UNESCO sites). This evidence, further confirmed through an online information review, indicates that the mine is not located within any of the protected area categories listed in this requirement, including: - World Heritage Sites, or areas on Indonesia's official Tentative List for World Heritage Site Inscription; - IUCN protected area management categories I–III; or - Core areas of UNESCO biosphere reserves.
3.7.5.5.	To safeguard irreplaceable cultural heritage and respect Indigenous Peoples' right to self-determination, the operating company shall not carry out new exploration or develop new mines in areas where Indigenous Peoples are known to live in voluntary isolation.	—	Not relevant. The company has not undertaken any exploration or developed mines in areas where Indigenous people are known to live in voluntary isolation.
3.7.6.1.	Where the operating company proposes to use the intangible cultural heritage, including knowledge,	—	Not relevant. The evidence does not indicate that the company is using or proposing to use intangible cultural heritage for commercial uses.

	innovations or practices of local communities for commercial purposes, the company shall inform these communities of their rights under national and international law, of the scope and nature of the proposed commercial development, and of the potential consequences of such development.		
3.7.6.2.	The operating company shall not proceed with such commercialization unless it: a. Collaborates with affected communities using a good faith negotiation process that results in a documented outcome; and b. Provides for fair and equitable sharing of benefits from commercialization of such knowledge, innovation, or practice, consistent with local customs and traditions.	–	Not relevant. The evidence does not indicate that the company is using or proposing to use intangible cultural heritage for commercial uses.
3.7.6.3.	Where the operating company proposes to use Indigenous Peoples' cultural heritage for commercial uses, negotiation shall take place through the Free, Prior and Informed Consent process outlined in IRMA Chapter 2.2 unless otherwise specified by the Indigenous Peoples.	–	Not relevant. The evidence does not indicate that the company is using or proposing to use Indigenous cultural heritage for commercial uses.
3.7.7.1.	A cultural heritage management plan or its equivalent shall be developed that	●	The evidence includes: - the Environmental and Social Impact Assessment (October 2022),

	outlines the actions and mitigation measures to be implemented to protect cultural heritage.		which indicates that archaeological resources and cultural heritage will be monitored during the operation phase (page 283), - the Chance Discovery Procedure (June 2023), which outlines the procedure for the management of archaeological and cultural finds indicating avoidance of impacts is prioritized and is presented as a mitigation measure in the ESIA, and - the Resettlement Action Plan (2021, Chapter 7), which describes mitigation measures associated with potential impacts to cemeteries and other cultural heritage such as sacred trees, shrines, and spirit sites, including associated logistical and ritual costs as well as planned consultation modalities. The evidence indicates management plans have been developed and include actions, mitigation measures, and compensation for potential impacts to cultural heritage including chance finds and special provisions for the mitigation of impacts to cemeteries, which will be determined upon consultation with stakeholders and regulatory authorities.
3.7.7.2.	If a new or existing mine is in an area where cultural heritage is expected to be found, the operating company shall develop procedures for: a. Managing chance finds, including, at minimum, a requirement that employees or contractors shall not further disturb any chance find until an evaluation by competent professionals is made and actions consistent with the requirements of this chapter are developed; b. Managing potential impacts to cultural heritage from contractors and visitors;	◔	The evidence, Chance Discovery Procedure (June 2023), a procedure for the management of archaeological and cultural finds uncovered during dredging operations, indicates the company has developed a procedure that: a. Outlines management plans for chance finds indicating the first step of action is to stop operations to prevent any damage to the cultural heritage find, b. applies to employees and contractors, and c. prioritizes protection of the chance find by physically covering it again (with sand) if dredge path can be changed or relocating the cultural heritage in consultation with relevant government authorities and stakeholders. d. The evidence provided by the company indicates that there is no presence or affectation of Indigenous people's cultural heritage. The evidence does not include details to confirm that chance find

	c. Allowing continued access to cultural sites, subject to consultations with affected communities and overriding health, safety, and security considerations; and d. If the mining project affects Indigenous Peoples' cultural heritage, the operating company shall collaborate with Indigenous Peoples to determine procedures related to the sharing of information related to cultural heritage.		management procedures include provisions for potential impacts from visitors (b).
3.7.7.3.	The operating company shall ensure that relevant employees receive training with respect to cultural awareness, cultural heritage site recognition and care, and company procedures for cultural heritage management.	⊗	The evidence, the Chance Discovery Procedure (June 2023) and the Environmental and Social Impact Assessment (October 2022), indicates that training sessions on the accidental discovery procedure will be carried out for operational staff and that training agents will be made aware of the importance of recognizing and discovering cultural heritage. The evidence does not include records of employee training on cultural awareness, site recognition and care and cultural heritage management to confirm that relevant personnel have received training.

Principle 4: Environmental Responsibility

Chapter 4.1—Waste and Materials Management		Basis for rating

The initial audit evaluation of this chapter was based, among other documents, on the Tailings Management Procedure (September 2023), which addresses mine residue generated at two (2) stages of the processing circuit. At the Wet Concentrator Plant (WCP), approximately 2% mineralized material is separated from non-mineralized sand (approximately 98%) and is separated exclusively using gravity-based physical processes. No crushing or chemicals are used in this process; consequently, no tailings are produced. The inert non-mineralized sand is returned to excavated areas for progressive backfilling and restoration. At the Mineral Separation Plant (MSP), further physical and magnetic separation produce final mineral products and non-mineralized sand, which makes up approximately 16% of the plant feed and is stacked in designated areas on previously mined land.

Subsequently, the company replaced the Tailings Management Procedure with the Operation, Maintenance, and Surveillance (OMS) Manual for GCO Residue Storage Areas (Mecater Ingénierie, June 2025). It adopted the term “residue” in place of “tailings” to clarify the distinction between its mine waste (inert silicate sands) and conventional crushed and chemically processed tailings.

The reviewed evidence, including the Tailings Management Procedure (September 2023) and the Environmental Manual (December 2021), indicates that no chemicals, reagents, or flocculants are used during processing and that the material is inert. Given the inert nature of the material and the absence of chemical additives, the associated chemical and physical risks are considered to be low, and mine waste management under this chapter is assessed accordingly. Consequently, some requirements for tailings management are considered not relevant.

4.1.1.1.	The operating company shall develop a policy for managing waste materials and mine waste facilities in a manner that eliminates, if practicable, and otherwise minimizes risks to human health, safety, the environment and communities.	●	The company uses water to extract zircon and other minerals from unconsolidated dune sand. The separation is via physical (gravity) and magnetic separation techniques and not through chemical processes. Spent sand (sand with the mineral content removed) is returned to the excavated area for future restoration. Waste residues from the mining process are considered by the company to be inert and are managed under the Tailings Management Procedure (September 2023).

			General wastes (i.e., from the mining camp and ancillary activities such as equipment maintenance) are captured in the company's Environment Policy (August 2023) signed by the Chief Executive Officer and indicates that general waste is managed by the implementation of the 3 R's (reduce, reuse, recycle). A Waste Management Plan (February 2020) for other wastes (i.e., scrap, domestic, etc.) is also approved by the CEO and states in its objective that the waste management strategy shall reduce the potential health and environmental risks associated with the production, handling, and use of hazardous products. The plan describes how different waste streams (recyclable, non-recyclable, biodegradable, and hazardous waste) are managed and refers to the risk to the health of workers and the nearby community if waste management practices are not followed (section 2).
4.1.1.2.	The operating company shall demonstrate its commitment to the effective implementation of the policy by, at minimum: a. Having the policy approved by senior management and endorsed at the Director/Governance level of the company; b. Having a process in place to ensure that relevant employees understand the policy to a degree appropriate to their level of responsibility and function, and that they have the competencies necessary to fulfill their responsibilities; c. Having procedures and/or protocols in place to implement the policy; and d. Allocating a sufficient budget to	●	The evidence, an Environment Policy (August 2023), a Waste Management Plan (February 2020), a Tailings Management Procedure (September 2023), an ISO 140001 environmental management system manual, a log on internal and external communication of GCO's environmental management system (December 2020), a training log of employees and contractors on the company's environmental policy and waste management (March 2022), and a weekly news bulletin reiterating the environment policy (November 2020) indicates that: (a) the environment policy and waste management procedure are approved by senior management in the name of the chief operation officer; (b) the policy is communicated to employees and contractors with a focus on those that work in the environmental and maintenance department; (c) there are documented procedures in place to support the implementation of the policy. The evidence does not include: (b) documents, such as training material or records of employee competencies, to confirm that training is appropriate to the level of

	enable the effective implementation of the policy.		responsibility and function of relevant employees, and that they have the competencies necessary to fulfill their responsibilities, or (d) evidence related to budget allocation to ensure effective policy implementation. Corrective Action Period Finding: Since the initial audit, the company has provided CVs of the Environmental Coordinator and the Environmental Supervisor, a site-level Environmental Policy (EGC, August 2023), a Waste Management Plan (HSE-PLN-34, EGC, last updated May 2025), Attendance Registers (EGC, September 2023, November 2024, March and June 2025), a spreadsheet with actual expenses for 2024 and the 2025 budget for Environmental Services (EGC, 2025), CVs for relevant staff, and a sample of purchase orders (EGC, September and December 2024) and transactions showing invoicing and payment of biomedical waste collection, transportation and disposal (July and September 2024, and January 2025). The evidence indicates the following: a. the environment policy and waste management procedure are approved by senior management in the name of the Chief Operating Officer, and the policy is formally endorsed at the Director/Governance level, as it is approved and signed by the General Director. b. The Waste Management Plan (Eramet, May 2025, Chapter 7) describes planned awareness-raising sessions and toolbox talks for employees and contractors on specific waste management topics. Several Attendance Registers (EGC, September 2023, November 2024, March and June 2025) indicate implementation of widespread awareness campaigns regarding the Environmental Policy and waste management practices. CVs provided for the Environmental Coordinator and Supervisor demonstrate that the designated personnel responsible for overseeing waste management have appropriate qualifications and experience. d. The 2025 Environmental Services budget allocates resources for

			personnel and operational waste-related activities. Sample purchase orders and payment records confirm expenditures aligned with waste management implementation. Interviews with workers indicated awareness of proper waste handling specific to their work area and job duties. The evidence, supported by interviews, indicates the company has made progress to effectively implement its environmental policy and waste management procedures through commitments outlined in sub-requirements (b) and (d).
4.1.2.1.	The operating company shall: a. Identify all materials, substances and wastes (other than mine wastes) associated with the mining project that have the potential to cause impacts on human health, safety, the environment or communities; and b. Document and implement procedures for the safe transport, handling, storage and disposal of those materials, substances and wastes.	●	The company generates waste materials (i.e., from the mining camp and ancillary activities such as equipment maintenance). The evidence, Waste Management Plan (August 2020), and a procedure on Chemical Risk Prevention and Management of Hazardous Products (September 2020) indicates that the company has: (a) identified all waste groups (i.e., waste oil, biomedical waste, wood, scrap metal) generated on-site, their sources and their disposal streams (Waste Management Plan, sections 6.1.4 to 6.1.7); the procedure outlines the company's process to take inventory of all chemical products on-site, assess their risks, and risk mitigation measures, and (b) documented a destination for each type of waste stream and the procedure on hazardous waste tracking. The evidence does not include (a) a list that includes and segregates all substances, materials, and wastes used and generated on-site, to confirm that the company keeps a complete inventory of potentially harmful substances and that its emergency preparedness and response plan is informed by this, or (b) documented procedures for the transport, handling, and storage of all waste materials, substances, and materials, with evidence of implementation.

Corrective Action Period Finding:

Since the initial audit, the company has provided a Waste Management Plan (HSE-PLN-34, EGC, last updated May 2025), a Waste Management Procedure (HSE-PRO-34-1, EGC, last updated April 2025), a procedure on Chemical Risk Prevention and Management of Hazardous Products (HSE-PRO-40-11, EGC, last updated January 2025), an Inventory of Chemicals (no date), and about 40 samples of completed and signed Waste Tracking Forms (GBA SARL, July 2024 to April 2025).

The evidence indicates:
a. The company has identified all waste groups (i.e., waste oil, biomedical waste, wood, scrap metal) generated on-site, their sources and their disposal streams (Waste Management Plan, sections 6.1.4 to 6.1.7) and maintains an inventory of chemicals (e.g. oil and grease, paint, reagents) with quantities and storage location on-site.

b. General procedures for the handling, storage, and transport of hazardous and non-hazardous materials are described across the Waste Management Plan ((HSE-PLN-34, EGC, last updated May 2025) and Waste Management Procedure (HSE-PRO-34-1, EGC, last updated April 2025). The Chemical Risk Prevention and Management of Hazardous Products Procedure (HSE-PRO-40-11, EGC, last updated January 2025) states that supporting procedures provide details for handling of hazardous products at the power plant, laboratory and warehouse. Samples of completed and signed Waste Tracking Forms (GBA SARL, July 2024 to April 2025) indicate implementation of a chain-of-custody system for off-site disposal.

During the onsite audit, good housekeeping and proper waste storage was observed across the site, and interviews with workers indicated awareness of proper waste handling specific to their work area and job duties.

The evidence, supported by interviews and observations, indicate

			the company has: a. identified all materials, substances, and wastes; and b. documented and implemented procedures for the safe transport, handling, storage and disposal of the materials.
4.1.3.1.	The operating company shall identify all existing and/or proposed mine waste facilities that have the potential to be associated with waste discharges or incidents, including catastrophic failures, that could lead to impacts on human health, safety, the environment or communities.	●	The company refers to its mine waste as "tailings" or residue (inert silicate sands), which are produced at two (2) points: - after the wet concentrator plant (WCP): minerals (around 2% of total sand mass) are roughly separated from the non-mineralized sand (around 98%) via physical (gravity) techniques. Non-mineralized sand (referred to as “tailings” or residue) is returned to the excavated area for future restoration. - after the mineral separation plant (MSP): minerals from the WCP are further separated using physical (gravimetry) and magnetic separation techniques at the MSP into final products and non-mineralized sand (about 16% of the plant's feed). The non-mineralized sand is stacked in a designated area on previously mined land, which has capacity for approximately 5 years of production, and is covered with a layer of non-radioactive sand after closure. The evidence, Tailings Management Procedure (September 2023) and an Environment Manual (December 2021), indicates that the company does not add any chemicals or flocculants during processing and considers its residue to be inert. The tailings (residue) management procedure outlines the management strategies of the residue, and states that the post-dredging beach has a potential risk of collapse, as well as overtopping and flooding that may impact adjacent fields and community activities (page 8). Current and former disposal areas for the MSP reject material are listed and shown on a map in the procedure (Chapters 10.2 and 10.3), indicating that the mine has 24 designated disposal areas (pits filled as the operation progresses to the north) as of 2017, including already rehabilitated areas. The evidence does not include observations and a map of all existing

			mine waste facilities, or an integrated, up-to-date map identifying future storage of residues as the mine progresses to confirm alignment to this requirement. Corrective Action Period Finding: Since the initial audit, the company has provided an Operation, Maintenance, and Surveillance (OMS) Manual for EGC Residue Storage Areas (Mecater Ingeniere, June 2025), which details procedures for managing residue (inert silica sand), ensuring compliance with legal standards, and addressing risk management and emergency preparedness. The document includes descriptions of the different types of residues (inert silicate sands) produced by the WCP and MSP) during the mining process, as well as maps of their past, current and future storage locations (Figures 6 and 13). The evidence indicates that the company has identified all existing and proposed mine waste facilities that pose a potential hazard to health, safety, or the environment.
4.1.3.2.	The operating company shall perform a detailed characterization for each mine waste facility that has associated chemical risks. Characterization shall include: a. A detailed description of the facility that includes geology, hydrogeology and hydrology, climate change projections, and all potential sources of mining impacted water (MIW); b. Source material characterization using industry best practice to determine potential for acid rock drainage (ARD) or metals leaching (ML).	●	The evidence includes a Preliminary Geochemical Risk Characterization of Tailings Material (February 2016), a Tailings Management Procedure (September 2023), a water model review for the period 2020 - 2025, and a sample of a Monthly Hydrogeological Report (May 2022), which provides: a. a description of the facility's hydrogeology, b. Source material characterization to determine potential for acid rock drainage (ARD) or metals leaching (ML) as indicated in the Preliminary Geochemical Risk Characterization of Tailings Material (February 2016). This study describes a drilling and sampling campaign undertaken to understand whether peat material that may be exposed during the dredge operation can oxidize and generate acid. The sample results indicate that 8 out of 10 samples were unlikely to form acid, and 2 had a moderate potential of forming acid. The report concludes that acid generation may be an issue where tailings (residue) contain more peat. The study also

This shall include: i. Analysis of petrology, mineralogy, and mineralization; ii. Identification of geochemical test units; iii. Estimation of an appropriate number of samples for each geochemical test unit; and iv. Performance of comprehensive geochemical testing on all samples from each geochemical test unit. c. A conceptual model that describes what is known about release, transport and fate of contaminants and includes all sources, pathways and receptors for each facility; d. Water balance and chemistry mass balance models for each facility; and e. Identification of contaminants of concern for the facility/source materials, and the potential resources at risk from those contaminants.		indicates that the groundwater in the region is naturally slightly acidic (pH <4.5), d. a water balance, e. a tailings management procedure (September 2023) and a monthly hydrological report (May 2022). The procedure (September 2023) states that no chemicals or conventional flocculants are used during the processing of the heavy mineral sands and indicates that the residue consist of Silica (90-94%), Clay (1-2%), and heavy minerals (0.2-0.25%), have a pH ranging between 5 - 8 and have no chemical contaminants. The monthly hydrogeological report (May 2022) indicates that the pH of the dredge pond water fluctuated between 4.31 to 7.2 during the month. It states that this is due to the mixing ratio of surface water (slightly acidic) and groundwater (slightly alkaline), and the natural occurrence of peat, which may increase acidity when exposed to oxygen. The geochemical risk characterization is from 2016 and studied a small area of 0.25 km2, considering that the dredge path stretches across 70 km. The evidence provided does not consider the entire length of the dredge path, or the details to confirm that the company has considered: (a) site geology, hydrology, climate change projections, (b) source material characterization for all potential areas of ARD (c) a conceptual model that describes what is known about the release, transport, and fate of contaminants and includes all sources, pathways, and receptors for each facility, (d) chemistry mass balance models for the residue deposition practice, and (e) all potential resources at risk from contamination (i.e., acid generation). Corrective Action Period Finding: Since the initial audit, the company has provided an Operation, Maintenance, and Surveillance (OMS) Manual for GCO Residue Storage Areas (Mecater Ingeniere, July 2025), which details

procedures for managing residue (inert silicate sands), and a Water Quality and Geochemistry Assessment (Earth Systems, August 2025), which evaluates the water quality and geochemistry of the project site to inform water management, as well as updated impact assessments contained in the Environmental and Social Update (Earth Systems, 2025). The evidence indicates that the characterization of mine waste facilities with associated chemical risks considers:

a. Not applicable, as no physical risks associated with engineered mine waste facilities were identified. The company does not operate a tailings facility as defined by relevant standards, as sand is managed without slurry impoundment and the post-dredging beach is not comparable to engineered mine waste facilities such as tailings dams, waste rock piles, or heap leach pads, presenting erosion or landform stability considerations rather than credible facility failure modes.

b. i. Source material characterization includes relevant petrological and mineralogical data, with discussions of lithology, mineral components, the influence of peat, clay, and carbonate on geochemistry and groundwater behavior, and geomorphological units.

ii. Geochemical test units defined based on waste stream type (e.g., MSP wet residue, magnetic and non-magnetic stockpiles).

iii. and iv. additional geochemical assessments from 2024. In addition to the Preliminary Geochemical Risk Characterization of Tailings Material (February 2016), which reviewed a total of 27 samples, the 2025 geochemistry assessment used regular XRF-based analysis of mineral sands waste streams (wet residue [inert silicate sands] and stockpiles) over a span of 12 months, with a focus on sulfur content and acid generation potential. The Environmental and Social Update (Earth Systems, 2025, Ch. 7.3.1) indicates that monitoring of water quality in dredging areas showed minor decreases in pH and slight increases in sulfate that fall into the range of baseline levels. Therefore, there is no significant risk of acid rock drainage. The OMS Manual (Mecater Ingeniere, June 2025) indicates the residual risk for acidification is low and that mine waste (silicate sands) is considered inert. The initial ESIA (Earth

			Systems, 2011) states that naturally occurring radioactivity in the mineralized sand is below the thresholds defined by applicable standards, including those of the International Atomic Energy Agency (IAEA). c. and d. Not applicable, as no physical risks associated with engineered mine waste facilities were identified. e. Resources that may receive water from operations, such as the distinct aquifers in the region, as outlined in Ch. 1.5, which describes the local water resources. The company's understanding of the potential contamination transport is further supported by the conceptual models of water pathways (Figures 3-3 to 3-6) as outlined in the Water Quality and Geochemistry Assessment (Earth Systems, August 2025). An Environmental and Social Update (Earth Systems, 2025, Ch. 7.3.1) indicates that in addition to acid generation, contaminants of concern are hydrocarbons (e.g. from spills at the fuel tank) and fluoride (contained in the deep aquifer, which may mix with the shallow aquifer during dredging operations). While both reports indicate that additional management actions and water monitoring can help reduce any potential impacts, the reports indicate that no direct evidence of actual contamination of beneficial use water has been identified. The evidence indicates the company has carried out chemical characterizations of its source and waste material in alignment with sub-requirements (b) and (e). Sub-requirements (a), (c) and (d) are not applicable, as no physical risks associated with engineered mine waste facilities were identified.
4.1.3.3.	The operating company shall identify the potential physical risks related to tailings storage facilities and all other mine waste facilities where the potential exists for catastrophic failure resulting in impacts on human health, safety, the environment or communities. Evaluations shall be	—	Not relevant. Onsite observations confirm that the mine operation does not have high-consequence waste facilities such as tailings dams, tailings impoundments, waste rock piles, and heap leach facilities, where a risk for catastrophic failure exists.

informed by the following:

a. Detailed engineering reports, including site investigations, seepage and stability analyses;

b. Independent technical review (See criteria 4.1.6)

c. Facility classification based on risk level or consequence of a failure, and size of the structure/impoundment;

d. Descriptions of facility design criteria;

e. Design report(s);

f. Short-term and long-term placement plans and schedule for tailings and waste rock or other facilities subject to stability concerns;

g. Master tailings placement plan (based on life of mine);

h. Internal and external inspection reports and audits, including, if applicable, an annual dam safety inspection report;

i. Facility water balances (See also 4.1.3.2.d); and

j. Dam breach inundation (if applicable) and waste rock dump runout analyses.

4.1.3.4.	Facility characterizations shall be updated periodically to inform waste management and reclamation decisions throughout the mine life cycle.	⊗	The evidence, the company's Tailings Management Procedure (September 2023) provides general operational guidance on the backfilling of residues such as slopes; maximum distance from freeboard, safety distance from residue deposition, etc. and confirms physical properties of the residues to be consistent throughout the projected mining path (Section 6.1). The procedure indicates the company's intent to review its procedure annually and update it, if necessary, such as when there are changes to the site's circumstances or regulatory requirements, or when there are improved practices and technology available. The evidence does not include facility characterizations over time or other information to confirm waste management and reclamation decisions throughout the mine life cycle (i.e., project plans or activities, reclamation plan) are updated based upon ongoing assessments or data (i.e., physical, hydrological and/or geochemical facility characterizations).
4.1.3.5.	Use of predictive tools and models for mine waste facility characterization shall be consistent with current industry best practice, and shall be continually revised and updated over the life of the mine as site characterization data and operational monitoring data are collected.	⊗	The evidence provided by the company does not include information to assess this item. Corrective Action Period Finding: Since the initial audit, the company has provided a Water Quality and Geochemistry Assessment (Earth Systems, August 2025), which evaluates the water quality and geochemistry of the project site to inform water management. The assessment includes conceptual site models for the wet concentration plant (WTP) and mineral separation plant (MSP) to understand potential pathways of contamination, and modelling of groundwater for 2020 to 2025 using 3D Finite Element analysis to determine past impacts to aquifer water levels. A Hydrogeological Short-Term Model with MODFLOW (EGC, May 2025) document describes refinements to a short-term predictive model for dredge pond water levels, which is informed by personnel from various departments and incorporates site-specific information such as mass balance inputs, hydrogeological studies, permeability, evaporation, and operational

			parameters. The evidence indicates the company uses some predictive tools to forecast short-term dredge pond water level, supporting uninterrupted dredging operations. The evidence does not include information to assess whether the company uses predictive tools and models for mine waste facility characterization and that they are consistent with current industry best practice, and are continually revised and updated over the life of the mine as site characterization data and operational monitoring data are collected.
4.1.4.1.	Critical A risk-based approach to mine waste assessment and management shall be implemented that includes: a. Identification of potential chemical risks (see 4.1.3.2.e) and physical risks (see 4.1.3.3) during the project conception and planning phase of the mine life cycle; b. A rigorous risk assessment to evaluate the potential impacts of mine waste facilities on health, safety, environment and communities early in the life cycle; c. Updating of risk assessments at a frequency commensurate with each facility's risk profile, over the course of the facility's life cycle; and d. Documented risk assessment	●	The evidence, GCO's Tailings Management Procedure (September 2023) and an Environment Manual (December 2021), indicates that the company does not add any chemicals or flocculants during processing and considers its tailings (residue) to be inert. The tailings management procedure outlines the strategies for the use of inert silicate sands in the restoration of landforms. It states that the sand residues have a potential risk of collapse, as well as overtopping, and flooding that may impact adjacent fields and community activities (page 8). GCO has implemented a risk-based approach to mining residue management, including: a. The identification of some potential chemical risks (4.1.3.2 e) and physical risks (4.1.3.3) at the project design stage and implementation as indicated by a Preliminary Geochemical Risk Characterization of Tailings Material (February 2016) and GCO's Tailings Management Procedure (September 2023) in section 6.4.3. The geochemical risk characterization indicates that the risk of acid drainage is low except where peat deposits may have accumulated in the soil profile. Similarly, a risk-based approach is exemplified in GCO's procedure in relation to liquefaction issues and strict observance of slope angles (17 and 4 degrees) of aerial or underwater backfill operations that are part of the progressive reclamation effort. b. The 2005 and 2011 ESIA documents include a risk assessment to

	reports, updated when risks assessments are revised (as per 4.1.4.1.c).		evaluate the potential impacts of mine waste facilities on health, safety, the environment, and communities early in the life cycle. The findings were further supported by the Preliminary Geochemical Risk Characterization of Tailings Material (February 2016). c. Updating of risk assessments as indicated by the 2022 ESIA (Chapters 7.3 and 7.4), which outlines potential impacts on the health, safety, environment, and communities. The evidence indicates there are no risks of catastrophic failure of residual waste (inert silicate sands) since there is no tailings dam nor associated tailings storage facility. This sand residue is backfilled into the pond and contoured to restore the original geomorphology. A residual risk of the liquefaction of these residues or localized slope failure was identified, and after mitigation, considered low to medium risk. The Tailings Management Procedure (September 2023, Chapter 6.4.3) outlines a risk-based approach concerning potential liquefaction. It enforces strict adherence to slope angles for aerial or underwater backfill operations as part of the progressive reclamation effort. The evidence does not include additional geochemical risk characterization as the project progresses, a risk assessment framework to evaluate potential impacts, and an updated risk assessment report as per the revised risk assessment (d). The evidence does not provide details to confirm that potential chemical risks were identified during the project conception and planning phase, that risk assessments are updated with new information gained, such as the potential of residues to generate acid (i.e., where peat occurs in the subsurface) or that they are undertaken at a frequency commensurate with the waste facility's risk profile considering that the operation is constantly progressing along the dredge path and passing through landscapes of varying importance to the livelihood of the communities. Corrective Action Period Finding: Since the initial audit, the company has provided the Environmental and Social Impact Assessment (ESIA) documents (2005, 2011, 2014,

and 2022), which document assessments of chemical risks related to mine operations, including mine wastes. Also provided is the Operation, Maintenance, and Surveillance (OMS) Manual for EGC Residue Storage Areas (Mecater Ingéniere, July 2025) and its Annex 2, which is a risk analysis spreadsheet for tailings (residues), and a Water Quality and Geochemistry Assessment (Earth Systems, August 2025), which evaluates the water quality and geochemistry of the project site to inform water management.

a. Assessments of chemical risks related to mine operations, including mine wastes, are documented in ESIAs (2005, 2011, 2014, and 2022). The Operation, Maintenance, and Surveillance (OMS) Manual for GCO Residue Storage Areas (Mecater Ingénierie, June 2025) and its Annex 2 contain a risk assessment indicating that no scenarios with high-consequence or catastrophic outcomes, such as multiple fatalities or widespread contamination, have been identified.
b. Not applicable, as no physical risks associated with engineered mine waste facilities were identified.

c. The OMS Manual (Mecater Ingeniere, July 2025) outlines the current understanding of the geochemical characteristics of residues (inert silicate sands) and presents an updated risk assessment, confirming that risks were revisited in 2025. As stated in the OMS Manual, re-evaluations of the risk assessment are planned at each life-cycle stage of progressive residue production and whenever significant changes occur at the mine. In parallel, the Water Quality and Geochemistry Assessment (Earth Systems, August 2025) reassessed chemical risks using water quality monitoring data and updated geochemical characterization of the residues.
d. Not applicable as no physical risks associated with engineered mine waste facilities were identified.

The evidence indicates that the company's approach to risk assessment and management is aligned with sub-requirements (a)

			and (c). Sub-requirements (b) and (d) are not applicable as no physical risks associated with engineered mine waste facilities were identified. Sub-requirements (b) and (d) are not applicable, as no physical risks associated with engineered mine waste facilities were identified.
4.1.4.2.	The operating company shall carry out and document an alternatives assessment to inform mine waste facility siting and selection of waste management practices. The assessment shall: a. Identify minimum specifications and performance objectives for facility performance throughout the mine life cycle, including mine closure objectives and post-closure land and water uses; b. Identify possible alternatives for siting and managing mine wastes, avoiding a priori judgements about the alternatives; c. Carry out a screening or “fatal flaw” analysis to eliminate alternatives that fail to meet minimum specifications; d. Assess remaining alternatives using a rigorous, transparent decision-making tool such as Multiple Accounts Analysis (MAA) or its equivalent, which takes into account environmental, technical, socio-economic and project economics considerations, inclusive of risk levels and hazard evaluations, associated with	⊗	The evidence, a Tailings Management Procedure (September 2023), does not provide information to confirm that the company has assessed alternative mine waste sites or selection of waste management practices.

	each alternative; e. Include a sensitivity analysis to reduce potential that biases will influence the selection of final site locations and waste management practices; and f. Be repeated, as necessary, throughout the mine life cycle (e.g., if there is a mine expansion or a lease extension that will affect mine waste management).		
4.1.5.1.	Critical Mine waste facility design and mitigation of identified risks shall be consistent with best available technologies (BAT) and best available/applicable practices (BAP).	–	The evidence, a Tailings Management Procedure (September 2023), does not include information to confirm that the company has designed and mitigated risks consistent with BAT. Corrective Action Period Finding: Not relevant as there are no tailings storage facilities or other mine waste facilities that pose a risk of contamination or catastrophic failure. On-site observations provide information to confirm that the mine operation does not have high-risk waste facilities such as tailings dams, tailings impoundments, waste rock piles, and heap leach facilities, where the potential for catastrophic failure exists. The Operation, Maintenance, and Surveillance (OMS) Manual for GCO Residue Storage Areas (Mecater Ingénierie, June 2025) and its Annex 2 contain a risk assessment indicating that no scenarios with high-consequence or catastrophic outcomes, such as multiple fatalities or widespread contamination, have been identified. Residual risks associated with waste management infrastructure are classified as low to medium. Further supporting evidence includes the Water Quality and Geochemistry Assessment (Earth Systems, May 2025) and the Environmental and Social Update (Eramet, 2025, Chapter 7.3), which

			report no direct evidence of mine-related contamination with the potential to affect human health, safety, the environment, or nearby communities.
4.1.5.2.	Mitigation of chemical risks related to mine waste facilities shall align with the mitigation hierarchy as follows: a. Priority shall be given to source control measures to prevent generation of contaminants; b. Where source control measures are not practicable or effective, migration control measures shall be implemented to prevent or minimize the movement of contaminants to where they can cause harm; and c. If necessary, MIW shall be captured and treated to remove contaminants before water is returned to the environment or used for other purposes.		The evidence, a Tailings Management Procedure (September 2023), does not include information to confirm that the company has mitigated chemical risks aligned to the mitigation hierarchy, as needed, for (a) to (c). Corrective Action Period Finding: Since the initial audit, the company has provided an Environmental and Social Update (Earth Systems, 2025, Ch. 7.1 and 7.3) and an Environmental and Social Management Plan (Earth Systems, May 2025). These documents note that mine-influenced water (MIW) from residue areas, stockpiles, and unlined ponds has the potential to seep into the aquifer and affect groundwater quality, but also state that residual risks from acid sulfate generation appear minimal, as sulphide levels in dredged materials have remained consistently low. The measures described for managing chemical risks associated with mine waste facilities, and aligned with the mitigation hierarchy, include: a. prevention of saltwater intrusion through groundwater abstraction control and regular monitoring. Interviews with company management reported that additional preventative, mitigative, and corrective measures (e.g., lining of stockpiles, prevention of sulphide oxidation) consistent with the mitigation hierarchy are underway. The evidence indicates that some mitigation of chemical risks related to mine waste facilities aligns with the mitigation hierarchy, as follows: a. priority is given to source control measures by the prevention of saltwater intrusion; and,

			b. migration control measures are in the process of being implemented to prevent or minimize the movement of contaminants. The evidence does not include details to confirm that the company's current management of chemical risks related to mine waste facilities fully aligns with the mitigation hierarchy as outlined in sub-requirements (a) through (c). Since some mitigation measures are still being implemented, their completion and effectiveness will be verified during the surveillance audit.
4.1.5.3.	For high-consequence rated mine waste facilities, a critical controls framework shall be developed that aligns with a generally accepted industry framework, such as, for example, the process outlined in Mining Association of Canada's Tailings Management Guide.	–	Not relevant. On-site observations confirm that the mine operation does not have high-risk waste facilities such as tailings dams, tailings impoundments, waste rock piles, and heap leach facilities, consistent with catastrophic failure risks.
4.1.5.4.	Mine waste management strategies shall be developed in an interdisciplinary and interdepartmental manner and be informed by site-specific characteristics, modeling and other relevant information.	◔	The evidence includes a Tailings Management Procedure (September 2023), a form with feedback on the Mine Tailings Procedure (July 2020) from a technical services employee, and interviews with key staff from various departments. The evidence does not provide information to confirm interdepartmental or interdisciplinary consultation, or how such consultation or feedback has been incorporated (i.e., informed by models, ongoing risk assessment, such that site-specific data is used in consultation with other experts in various departments and in the field to update waste characterizations, analyses, modeling and assessments as in 4.1.3 and 4.1.4.). Corrective Action Period Finding:

Since the initial audit, the company has provided an Operation, Maintenance, and Surveillance (OMS) Manual for EGC Residue Storage Areas (Mecater Ingénierie, July 2025), which contains a responsibility assignment matrix (Table 2) that identifies Responsible, Accountable, Consulted, and Informed (RACI) roles across residue (inert silicate sands) management activities and lists multiple departments, such as general management, technical services, operations, hydrogeology and water management, environment, maintenance, and health and safety, as actively involved in the process. This indicates an interdisciplinary and interdepartmental approach to mine waste management.
A Hydrogeological Short-Term Model with MODFLOW (EGC, May 2025) document describes refinements to a short-term predictive model for dredge pond water levels. The modeling process is informed by personnel from various departments and incorporates site-specific information, including mass balance inputs, hydrogeological studies, permeability, evaporation, and operational parameters.
The OMS Manual and the Water Quality and Geochemistry Assessment (Earth Systems, August 2025) were developed by third-party experts, demonstrating the company's engagement of external expertise to inform mine waste management practices. The CVs of contributing professionals indicate relevant competence and reflect a diversity of disciplines (e.g., environmental science, geoscience, geochemistry, geotechnical and mining engineering, and geology), indicating an interdisciplinary approach aligned with the requirement.

Interviews with relevant personnel indicate that waste management strategies are developed in an interdisciplinary approach.

The evidence indicates that mine waste management strategies are developed in an interdisciplinary and interdepartmental manner and are informed by site-specific characteristics and modeling.

4.1.5.5.	The operating company shall develop an Operation, Maintenance and Surveillance (OMS) manual (or its equivalent) aligned with the performance objectives, risk management strategies, critical controls and closure plan for the facility, that includes: a. An operations plan that documents practices that will be used to transport and contain wastes, and, if applicable, effluents, residues, and process waters, including recycling of process waters; b. A documented maintenance program that includes routine, predictive and event-driven maintenance to ensure that all relevant parameters (e.g., all civil, mechanical, electrical and instrumentation components of a mine waste facility) are maintained in accordance with performance criteria, company standards, host country law and sound operating practices; c. A surveillance program that addresses surveillance needs associated with the risk management plan and critical controls management, and includes inspection and monitoring of the operation, physical and chemical integrity and stability, and safety of mine waste facilities, and a qualitative and quantitative comparison of actual to expected behavior of each facility;	—	The evidence includes a Tailings Management Procedure (September 2023, 17p), and indicates the company maintains an environment suitable for continuous production that considers: a. criteria for slope angles for deposited tailings (residues) both above and underwater, criteria for and procedures for placement of residues, water pumping procedures, freeboard (6.2 and 6.4), and a general guideline on decommissioning and rehabilitation of the residues (Section 6.4.6). c. a risk-based approach to surveilling residues when there are signs of seepage and overfilling of the dredge pond (6.4.3 and 6.4.5). d. performance measures for the residues that are evaluated before the residues are handed over to another department for rehabilitation works (6.4.9). The evidence does not specify if it applies only to residues that are progressively formed behind the dredge or also to the residue piles that are used for the disposal of rejected sand from the MSP, or information as in (a) to (e) consistent with this chapter, such as: (b) a documented maintenance program, (d) performance criteria, (e) risk and critical controls (i.e., risk management plan), including pre-defined actions to be taken if performance criteria are not met. Corrective Action Period Finding: Not relevant as there are no tailings storage facilities or other mine waste facilities that pose a risk of contamination or catastrophic failure. On-site observations provide information to confirm that the mine operation does not have high-risk waste facilities such as tailings dams, tailings impoundments, waste rock piles, and heap leach facilities, where the potential for catastrophic failure exists. The Operation, Maintenance, and Surveillance (OMS) Manual for GCO Residue Storage Areas (Mecater Ingénierie, June 2025) and its Annex 2 contain a risk assessment indicating that no scenarios with high-consequence or catastrophic outcomes, such as multiple fatalities or

	d. Documentation of facility-specific performance measures as indicators of effectiveness of mine waste management actions; and e. Documentation of risk controls and critical controls (see also 4.1.5.3), associated performance criteria and indicators, and descriptions of pre-defined actions to be taken if performance criteria are not met or control is lost.		widespread contamination, have been identified. Residual risks associated with waste management infrastructure are classified as low to medium. Further supporting evidence includes the Water Quality and Geochemistry Assessment (Earth Systems, May 2025) and the Environmental and Social Update (Eramet, 2025, Chapter 7.3), which report no direct evidence of mine-related contamination with the potential to affect human health, safety, the environment, or nearby communities.
4.1.5.6.	Critical On a regular basis, the operating company shall evaluate the performance of mine waste facilities to: a. Assess whether performance objectives are being met (see 4.1.4.2.a and 4.1.5.5); b. Assess the effectiveness of risk management measures, including critical controls (see 4.1.5.3); c. Inform updates to the risk management process (see 4.1.4.1.c) and the OMS (see 4.1.5.7); and d. Inform the management review to facilitate continual improvement (see 4.1.5.8).		The company considers its spent sands as reclamation material that is inert, and is not mine waste, and as such no performance measures are presented as evidence. While the Tailings Management Procedure (September 2023) provides information on operational aspects, it lacks details on waste monitoring or assessment over time. IRMA defines "Mine waste facilities" as those that contain, store, are constructed of, or come in contact with wastes that are generated or created during mining (e.g., waste rock, pit walls, pit floors or underground workings, runoff or discharge from exposed mined areas) and mineral processing (e.g., tailings, spent ore, effluent). These facilities include spent sand and process water discharged from the WSP and MSP. The evidence does not include details to confirm that the company reviews the performance of its waste management facilities, including: (a) performance objectives, (b) the effectiveness of risk management measures, (c) the means for how the risk management process and the OMS are updated or information to confirm, (d) management review of (a) – (c) is intended to facilitate continual improvement.

Corrective Action Period Finding:

Since the initial audit, the company has provided an Operation, Maintenance, and Surveillance (OMS) Manual for GCO Residue Storage Areas (Mecater Ingénierie, July 2025), a Mine Tailings Management Performance Evaluation Report (EGC, July 2025), a Management Review of Mining Waste Management (EGC, August 2025), and samples of daily inspection reports for the Tailings Storage Facility from both day and night shifts (EGC, June – August 2025).

a. The OMS Manual sets out processes for residue (inert silicate sands) management, including the identification of performance objectives (Table 13) and defined frequencies for inspections, monitoring, and management reviews (annually). Daily inspection reports show the company assesses the performance of its residues on each shift against a set of performance objectives (e.g., signs of spillage or sufficient freeboard, slurry flow) of the residue and associated infrastructure (e.g., pipelines, pumps). The Performance Evaluation Report reviews the effectiveness of risk management measures based on inspection reports and monitoring data and concludes that measures were effective. The August 2025 Management Review provides an additional effectiveness assessment, including decisions to strengthen risk management measures (e.g., implementation of real-time water quality monitoring).
c. The OMS Manual (Mecater Ingénierie, July 2025) commits to updates every three years, or sooner in response to significant operational changes, audit findings, or deviations from objectives (Chapter 1.4). It replaced the Tailings Management Procedure (September 2023), showing that the OMS has been revised over time to integrate new monitoring data. The August 2025 Management Review documents further enhancements to risk management measures based on performance evaluations.
b. and d. Not applicable, as no physical risks associated with engineered mine waste facilities were identified.

			The evidence indicates that: a. the company conducts performance evaluations of its mine waste facilities; and c. updates to the risk management process and has updated the OMS Manual over time to reflect new monitoring data. Sub-requirements (b) and (d) are not relevant, as no physical risks associated with engineered mine waste facilities were identified. Since some of the documentation is recent, document review during the surveillance audit is required to verify the ongoing implementation of performance reviews (a) and the implementation of proposed enhancements to risk management measures (c).
4.1.5.7.	The OMS manual shall be updated and new or revised risk and critical control strategies implemented if information reveals that mine waste facilities are not being effectively operated or maintained in a manner that protects human health and safety, and prevents or otherwise minimizes harm to the environment and communities.	–	The evidence, GCO's Tailings Management Procedure (September 2023, Section 8), indicates that the tailings (residue) management procedure must be reviewed annually to account for changes in legal obligations, advances in technology, and best practices as well as changes in the operational context. The evidence does not include documentation such as inspection reports, maintenance reports, or corrective action plans, to confirm that the management procedure was updated using the information gained from surveillance and corrective actions. As per (4.1.5.5. c) the evidence does not provide a documented surveillance manual to confirm that the company has implemented a surveillance program. Corrective Action Period Finding: Not relevant as there are no tailings storage facilities or other mine waste facilities that pose a risk of contamination or catastrophic failure. On-site observations provide information to confirm that the mine operation does not have high-risk waste facilities such as tailings dams, tailings impoundments, waste rock piles, and heap leach

			facilities, where the potential for catastrophic failure exists. The Operation, Maintenance, and Surveillance (OMS) Manual for GCO Residue Storage Areas (Mecater Ingénierie, June 2025) and its Annex 2 contain a risk assessment indicating that no scenarios with high-consequence or catastrophic outcomes, such as multiple fatalities or widespread contamination, have been identified. Residual risks associated with waste management infrastructure are classified as low to medium. Further supporting evidence includes the Water Quality and Geochemistry Assessment (Earth Systems, May 2025) and the Environmental and Social Update (Eramet, 2025, Chapter 7.3), which report no direct evidence of mine-related contamination with the potential to affect human health, safety, the environment, or nearby communities.
4.1.5.8.	The operating company shall implement an annual management review to facilitate continual improvement of tailings storage facilities and all other mine waste facilities where the potential exists for contamination or catastrophic failure that could impact human health, safety, the environment or communities. The review shall: a. Align with the steps outlined in the Mining Association of Canada's Tailings Management Protocol or a similar framework; and b. Be documented, and the results reported to an accountable executive officer.	—	On-site observations provide information to confirm that the mine operation does not have high-risk waste facilities such as tailings dams, tailings impoundments, waste rock piles, and heap leach facilities, where the potential for catastrophic failure exists. The Preliminary Geochemical Risk Characterization of Tailings Material (February 2016) indicates that the risk of acid drainage is moderate in areas of the subsurface containing peat. Peat areas are not included in the evidence. The evidence does not include an assessment to confirm mine waste facilities do not pose a risk of contamination that could impact human health, safety, the environment or communities, or evidence that the company carries out an annual management review. Corrective Action Period Finding: Not relevant as there are no tailings storage facilities or other mine waste facilities that pose a risk of contamination or catastrophic failure.

			On-site observations provide information to confirm that the mine operation does not have high-risk waste facilities such as tailings dams, tailings impoundments, waste rock piles, and heap leach facilities, where the potential for catastrophic failure exists. The Operation, Maintenance, and Surveillance (OMS) Manual for GCO Residue Storage Areas (Mecater Ingénierie, June 2025) and its Annex 2 contain a risk assessment indicating that no scenarios with high-consequence or catastrophic outcomes, such as multiple fatalities or widespread contamination, have been identified. Residual risks associated with waste management infrastructure are classified as low to medium. Further supporting evidence includes the Water Quality and Geochemistry Assessment (Earth Systems, May 2025) and the Environmental and Social Update (Eramet, 2025, Chapter 7.3), which report no direct evidence of mine-related contamination with the potential to affect human health, safety, the environment, or nearby communities.
4.1.6.1.	The siting and design or re-design of tailings storage facilities and other relevant mine waste facilities, and the selection and modification of strategies to manage chemical and physical risks associated with those facilities shall be informed by independent reviews throughout the mine life cycle.	—	On-site observations provide information to confirm that the mine operation does not have high-risk waste facilities such as tailings dams, tailings impoundments, waste rock piles, and heap leach facilities, where a risk for catastrophic failure exists. The evidence indicates a risk for potential contamination where peat may occur in the subsurface and does not include reviews by independent review bodies, if needed, across the length of the project, throughout the mine life cycle. Refer to the Preliminary Geochemical Risk Characterization of Tailings Material (February 2016). Corrective Action Period Finding: Not relevant as there are no tailings storage facilities or other mine waste facilities that pose a risk of contamination or catastrophic failure. On-site observations provide information to confirm that the mine

			operation does not have high-risk waste facilities such as tailings dams, tailings impoundments, waste rock piles, and heap leach facilities, where the potential for catastrophic failure exists. The Operation, Maintenance, and Surveillance (OMS) Manual for GCO Residue Storage Areas (Mecater Ingénierie, June 2025) and its Annex 2 contain a risk assessment indicating that no scenarios with high-consequence or catastrophic outcomes, such as multiple fatalities or widespread contamination, have been identified. Residual risks associated with waste management infrastructure are classified as low to medium. Further supporting evidence includes the Water Quality and Geochemistry Assessment (Earth Systems, May 2025) and the Environmental and Social Update (Eramet, 2025, Chapter 7.3), which report no direct evidence of mine-related contamination with the potential to affect human health, safety, the environment, or nearby communities.
4.1.6.2.	Reviews shall be carried out by independent review bodies, which may be composed of a single reviewer or several individuals. At high-risk mine waste facilities, a panel of three or more subject matter experts shall comprise the independent review body.	–	On-site observations provide information to confirm that the mine operation does not have high-risk waste facilities such as tailings dams, tailings impoundments, waste rock piles, and heap leach facilities, where a risk for catastrophic failure exists. The evidence indicates a risk of potential contamination from peat in the subsurface and does not include independent review by relevant bodies, if needed. Refer to the Preliminary Geochemical Risk Characterization of Tailings Material (February 2016). Corrective Action Period Finding: Not relevant as there are no tailings storage facilities or other mine waste facilities that pose a risk of contamination or catastrophic failure. On-site observations provide information to confirm that the mine operation does not have high-risk waste facilities such as tailings dams, tailings impoundments, waste rock piles, and heap leach facilities, where the potential for catastrophic failure exists. The

			Operation, Maintenance, and Surveillance (OMS) Manual for GCO Residue Storage Areas (Mecater Ingénierie, June 2025) and its Annex 2 contain a risk assessment indicating that no scenarios with high-consequence or catastrophic outcomes, such as multiple fatalities or widespread contamination, have been identified. Residual risks associated with waste management infrastructure are classified as low to medium. Further supporting evidence includes the Water Quality and Geochemistry Assessment (Earth Systems, May 2025) and the Environmental and Social Update (Eramet, 2025, Chapter 7.3), which report no direct evidence of mine-related contamination with the potential to affect human health, safety, the environment, or nearby communities.
4.1.6.3.	Independent reviewers shall be objective, third-party, competent professionals.	—	The evidence does not include information to assess this item. Corrective Action Period Finding: Not relevant as there are no tailings storage facilities or other mine waste facilities that pose a risk of contamination or catastrophic failure. On-site observations provide information to confirm that the mine operation does not have high-risk waste facilities such as tailings dams, tailings impoundments, waste rock piles, and heap leach facilities, where the potential for catastrophic failure exists. The Operation, Maintenance, and Surveillance (OMS) Manual for GCO Residue Storage Areas (Mecater Ingénierie, June 2025) and its Annex 2 contain a risk assessment indicating that no scenarios with high-consequence or catastrophic outcomes, such as multiple fatalities or widespread contamination, have been identified. Residual risks associated with waste management infrastructure are classified as low to medium. Further supporting evidence includes the Water Quality and Geochemistry Assessment (Earth Systems, May 2025) and the Environmental and Social Update (Eramet, 2025, Chapter 7.3), which report no direct evidence of mine-related contamination with the

			potential to affect human health, safety, the environment, or nearby communities.
4.1.6.4.	Independent review bodies shall report to the operation's general manager and an accountable executive officer of the operating company or its corporate owner.	—	The evidence does not include information to assess this item. Corrective Action Period Finding: Not relevant as there are no tailings storage facilities or other mine waste facilities that pose a risk of contamination or catastrophic failure. On-site observations provide information to confirm that the mine operation does not have high-risk waste facilities such as tailings dams, tailings impoundments, waste rock piles, and heap leach facilities, where the potential for catastrophic failure exists. The Operation, Maintenance, and Surveillance (OMS) Manual for GCO Residue Storage Areas (Mecater Ingénierie, June 2025) and its Annex 2 contain a risk assessment indicating that no scenarios with high-consequence or catastrophic outcomes, such as multiple fatalities or widespread contamination, have been identified. Residual risks associated with waste management infrastructure are classified as low to medium. Further supporting evidence includes the Water Quality and Geochemistry Assessment (Earth Systems, May 2025) and the Environmental and Social Update (Eramet, 2025, Chapter 7.3), which report no direct evidence of mine-related contamination with the potential to affect human health, safety, the environment, or nearby communities.
4.1.6.5.	The operating company shall develop and implement an action plan in response to commentary, advice or recommendations from an independent review, document a rationale for any advice or recommendations that will not be implemented, and track progress of the	—	The evidence does not include information to assess this item. Corrective Action Period Finding: Not relevant as there are no tailings storage facilities or other mine waste facilities that pose a risk of contamination or catastrophic failure.

	plan's implementation. All of this information shall be made available to IRMA auditors.		Onsite observations provide information to confirm that the mine operation does not have high-risk waste facilities such as tailings dams, tailings impoundments, waste rock piles, and heap leach facilities, where the potential for catastrophic failure exists. The Operation, Maintenance, and Surveillance (OMS) Manual for GCO Residue Storage Areas (Mecater Ingénierie, June 2025) and its Annex 2 contain a risk assessment indicating that no scenarios with high-consequence or catastrophic outcomes, such as multiple fatalities or widespread contamination, have been identified. Residual risks associated with waste management infrastructure are classified as low to medium. Further supporting evidence includes the Water Quality and Geochemistry Assessment (Earth Systems, May 2025) and the Environmental and Social Update (Eramet, 2025, Chapter 7.3), which report no direct evidence of mine-related contamination with the potential to affect human health, safety, the environment, or nearby communities.
4.1.7.1.	Stakeholders shall be consulted during the screening and assessment of mine waste facility siting and management alternatives (see 4.1.4.2), and prior to the finalization of the design of the facilities.	◐	The evidence includes the 2005 ESIA report, photos taken during stakeholder consultations in 2006, the 2013 Participatory Diagnosis and Stakeholder Consultation on Rehabilitation (November 2013), a report of an Environmental Audit and Update of the ESM Plan (June 2014), and a list of stakeholders participating in a technical committee (August 2014), and meeting minutes regarding a public consultation on natural resources for the mine operation (August 2015), where the governmental authorities, the mayor of Darou Khoudoss, village representatives, and grassroots organizations participated, indicating the company has had meetings with institutional stakeholders (i.e., committees and government officials). The evidence does not include the information to confirm the company consults with a broad range of stakeholders, including representatives of communities most likely to be directly affected by mine waste management decisions relating screening and assessment of mine waste facility siting and waste management

			options and before the finalization of the design of mine waste facilities along the dredge path, being that it changes over time, based upon interviews with a sample of stakeholders.
4.1.7.2.	Emergency preparedness plans or emergency action plans related to catastrophic failure of mine waste facilities shall be discussed and prepared in consultation with potentially affected communities and workers and/or workers' representatives, and in collaboration with first responders and relevant government agencies. (See also IRMA Chapter 2.5)	—	The evidence includes the GCO Emergency Response Plan (version 4, September 2020, 152 pages), which details several credible emergency scenarios and response measures. The evidence does not include consultation with potentially affected communities and workers, and in collaboration with first responders and relevant government agencies, relating to dredge pond overtopping the freeboard, which is a critical risk as established in the tailings management procedure document. Similarly, the evidence does not include a pond overtopping scenario. Corrective Action Period Finding: Not relevant. On-site observations provide information to confirm that the mine operation does not have high-risk waste facilities such as tailings dams, tailings impoundments, waste rock piles, and heap leach facilities, where the potential for catastrophic failure exists. The Operation, Maintenance, and Surveillance (OMS) Manual for GCO Residue Storage Areas (Mecater Ingénierie, June 2025) and its Annex 2 contain a risk assessment indicating that no scenarios with high-consequence or catastrophic outcomes, such as multiple fatalities, have been identified.
4.1.7.3.	Emergency and evacuation drills (desktop and live) related to catastrophic failure of mine waste facilities shall be held on a regular basis. (See also IRMA Chapter 2.5)	—	The evidence includes the GCO Emergency Response Plan (version 4, September 2020, 152 pages), which details several credible emergency scenarios and response measures. Corrective Action Period Finding: Not relevant. On-site observations provide information to confirm that the mine operation does not have high-risk waste facilities such

			as tailings dams, tailings impoundments, waste rock piles, and heap leach facilities, where the potential for catastrophic failure exists. The Operation, Maintenance, and Surveillance (OMS) Manual for GCO Residue Storage Areas (Mecater Ingénierie, June 2025) and its Annex 2 contain a risk assessment indicating that no scenarios with high-consequence or catastrophic outcomes, such as multiple fatalities, have been identified.
4.1.7.4.	If requested by stakeholders, the operating company shall report to stakeholders on mine waste facility management actions, monitoring and surveillance results, independent reviews and the effectiveness of management strategies.	◐	The evidence includes the 2013 Participatory Diagnosis and Stakeholder Consultation on Rehabilitation (November 2013), a report of an Environmental Audit and Update of the ESM Plan (June 2014) and a list of stakeholders participating in the technical committee (August 2014), meeting minutes regarding public consultation on natural resources for the mine operation (August 2015), where the governmental authorities, the mayor of Darou Khoudoss, village representatives, and grassroots organizations participated, a sample of a Letter of Transmission showing that the company submitted its Continuous Rehabilitation and Closure Plan to the national Ministry of Environment and Classified Establishments (August 2023), and Grievance Mechanism Procedure (June 2023). The evidence indicates the company has held two-way dialogues with authorities and community stakeholders, during which they responded to questions and requests regarding their waste management practices. The evidence does not include documentation of more recent dialogue with local communities or a grievance log and the company's responses to grievances to confirm that there have been no requests from stakeholders regarding the company's waste management practices (i.e., operational plans, maintenance, monitoring or surveillance information, independent reviews and effectiveness of mitigation strategies) based upon interviews with a sample of stakeholders.

4.1.8.1.	Critical At the present time, mine sites using riverine, submarine and lake disposal of mine waste materials will not be certified by IRMA.	●	The evidence, a Tailings Management Procedure (September 2023), observations of a very small segment of the mine path, as well as interviews with a sample of key staff and affected stakeholders, provides evidence to confirm that the company does not dispose of mine waste in rivers, lakes, oceans, or any other natural waterbody.

Chapter 4.2—Water Management			Basis for rating
4.2.1.1.	The operating company shall identify water users, water rights holders and other stakeholders that may potentially affect or be affected by its mine water management practices.	●	Water in the mine area is derived from three sources: a shallow aquifer, a deep aquifer, and, during the rainy season, from precipitation. The evidence includes an ESIA report (2005), approval of the company's water management plan by the Thies Department of Water Resource Planning and Management (DGPRE) (2014), a government agency (DGPRE) review of the regional water resource management of the Niayes, a resource status and needs update for the Niayes region, and a regional workshop on water resources led by the DGPRE and attended by private sector and local community group (PLE Darou-Khoudoss-Mboro) representatives (March 2022). The 2005 ESIA report provides a regional technical description of water resources and their dynamics. The government's technical review focuses on regional water utilization and protection. The March 2022 workshop involving government agencies, private sector and local community representatives refers to a consultation exercise to communicate the government integrated management approach to water resources for the Niayes region. Auditors reviewed the company's water management plan (2014), updated in September 2023, provided as evidence. The updated water management plan presents a breakdown of water users including industrial and mining water, breeders, farmers, and domestic (Section 2.3.1-2.3.2). Similar evidence is presented in the census of water users presented in the 2011 EIA (Section 5.2.2 Water Use). This ESIA similarly identified water users (market gardeners,

horticulturists, breeders, domestic) and included 9 communities in the area of the mine including Diogo, Foth, Fass Boy, Lompoul-Sur Mer, Diourmel, hiakmat, Khinine Alassane, and Mbeigne Penda.

Interviews with company water management and monitoring staff indicate an understanding of water resource utilization, with an emphasis on management (water use and water movement) from the deep aquifer within the area of the mine's dredge and Wet Concentration Plant (WCP) suitable for continuous production.

The evidence does not include up-to-date documentation listing of existing water stakeholders, a water stakeholders map, and is not sufficiently detailed to confirm all water users and other stakeholders that may affect or be affected by the company's water management practices (i.e., the number and types of users, and how affected) are identified.

Corrective Action Period Finding :

Since the initial audit, the company has provided an Environmental and Social Update Report (Earth Systems, 2025). This report documents a social baseline (Section 6.2) and identifies water users across 53 communities and settlements (Table 6-3), together with a map of local water infrastructure, including dug wells, trenches, and boreholes (Figure 6-7). Water uses identified include domestic consumption, irrigation, rainfed horticulture (noted as only 1% of agriculture), agro-pastoralism, timber and forest-product harvesting, and fishing in coastal areas. Agricultural activities often occur in dune depressions where groundwater surfaces are more accessible, although rising pressure on water resources has increased the use of mechanized abstraction methods such as pumps. The report also describes plans to establish dedicated commissions on environment and biodiversity, intended to strengthen engagement with communities and ensure their involvement in water-related matters. In addition, stakeholder mapping (Table 6-9) sets out the roles of different stakeholder groups in water management, their interests, levels of influence, and the company’s engagement

			strategy. The Water Management Plan (EGC, February 2025) includes a section on water stakeholders (Section 10.1), which identifies relevant water users and rights holders such as the Directorate of Management and Planning of Water Resources (DPGRE) and surrounding communities. Interviews with stakeholders confirmed that the company has held discussions with them on water-related issues, including water uses, indicating the company recognizes them as potentially affected water users. Interviews with relevant staff indicate that the company has identified key water users and rights holders in areas potentially affected by mine water abstraction and management activities. The evidence, supported by interviews, indicates the company has identified water users and water rights holders and stakeholders who may affect and be affected by the mine's water management practices, including up-to-date listings and maps of water stakeholders, records of water uses, and documentation of stakeholder concerns.
4.2.1.2.	The operating company shall conduct its own research and collaborate with relevant stakeholders to identify current and potential future uses of water at the local and regional level that may be affected by the mine's water management practices.		The evidence includes approval of the company's water management plan by the Thies Department of Water Resource Planning and Management (DGPRE) (2014), a publication, Review of the Regional Water Resource Management of the Niayes (DGPRE, 2014), an agency review of a GCO water management proposal (DGPRE, 2016), a hydraulic protocol for the financing of agency monitoring of new piezometers (Water Resources and Planning Department, 2017), and a synthesis report on north coast hydrogeology (Section 3.4,Complementary Hydrogeological Study of the North Coast, Water Resources and Planning Department, March 2021). The information provided indicates the company has conducted research and collaborated with institutional stakeholders (government agencies and committees) to identify current and potential future uses of water at the local and regional level that may be affected by the mine.

IRMA defines ”relevant stakeholders” in its guidance to be water users, water rights holders, downstream communities (or communities that may be affected by surface or groundwater withdrawals or contamination), government regulators, or others related to water management at the local or regional level. The emphasis of company and government evaluation is on the freshwater pocket of the Maastrichtian (deeper) aquifer.

The evidence does not include information to confirm the company has collaborated with local communities about current and projected water uses related to the shallow aquifer.

Corrective Action Period Finding :

Since the initial audit, the company has provided a Monthly Hydrogeological Report (EGC, April 2025), which documents mine-related water use and provides information on the local water situation as informed by the Ministry of Hydraulics and Sanitation, with the purpose of guiding risk mitigation for potential impacts on aquifers. A draft Memorandum of Understanding (Amendment to the Technical Assistance Protocol between EGC and the Louga Regional Hydraulics Division, EGC, and the Ministry of Sanitation and Hydraulics, undated) was also provided, although it has not yet been signed. The Environmental and Social Update Report (Earth Systems, 2025) describes water sources and uses across 53 communities or settlements (Table 6-3), while the Water Management Plan (EGC, July 2025) identifies specific water users and rights holders (Section 10.1). A decree issued by the Mayor of Thieppe (February 2025) ordered the establishment of community dialogue commissions in Kab Gaye and Thieppe to address issues such as environment and biodiversity, land monitoring and resettlement, community development, and grievances, including those related to water. Meeting minutes from a public dialogue held with the community of Lompoul-sur-Mer (EGC, May 6, 2025), attended by 71 participants, record that the company presented and discussed its water management plan and water level monitoring, opened dialogue on community expectations regarding water

challenges, and collected feedback on the plan. In addition, a Procedure on Stakeholder Engagement (HSE-PRO-40-13, Eramet, March 2025) describes the operation of two Local Information Offices in Diogo and Lompoul-sur-Mer, which serve as communication and grievance mechanisms for stakeholders. The Environmental and Social Update Report and the Water Management Plan together describe current water-use patterns across affected communities, including domestic use, irrigation, agro-pastoralism, and groundwater abstraction, and thereby demonstrate the company's understanding of the local water-use context. The draft MoU and the Monthly Hydrogeological Report, both shared with the DGPRE and the DRHL, illustrate collaboration with institutional stakeholders. The community dialogue records and the decree confirm that consultation with community stakeholders has taken place and is planned to continue, particularly on issues relating to water access and management.

Interviews with stakeholders confirmed that the company has held discussions with them on water-related issues, including water uses, and that they have repeatedly voiced their short- and long-term water concerns to the company during engagement activities. Interviews with relevant staff indicate that the company consults with communities and authorities on current and future water uses (e.g., agricultural, domestic, ecosystem-related) during meetings with affected villages and participatory monitoring activities. These activities aim to promote a shared understanding of operational water level variations, such as a temporary rise in water level where the dredge is operating, and regional water use trends.

The evidence, supported by interviews, reviewed indicates that the company has conducted its own research and has initiated collaboration with relevant stakeholders to identify current uses of water at the local and regional levels that may be affected by the mine's water management practices.

Since the implementation of community dialogue commissions is recent, review during the surveillance audit is required to verify

			ongoing collaboration with stakeholders to identify current and potential future uses of water at the local and regional level that may be affected by the mine's water management practices.
4.2.1.3.	The operating company shall conduct its own research and collaborate with relevant stakeholders to identify and address shared water challenges and opportunities at the local and regional levels, and shall take steps to contribute positively to local and regional water stewardship outcomes.	◐	Mining activities is mainly structured around the movement of a Wet Concentration Plant in a dredge pond along a determined path nearby the coast. The access and management of the water resource is critical to the local communities as well as to the mining operation. The evidence submitted includes: April 2022 hydrogeology monthly report, November 2022 monthly hydrogeology report, groundwater monitoring data, 2022 government agency - GCO meeting minutes, 2022 annual social and environmental monitoring report and April 2023 monthly hydrogeological report and records of meeting minutes on the results for the month of April and May 2022 and data from groundwater monitoring from monthly reporting. The evidence sample indicates that the company monitors water in accordance with permit conditions, and shares results with government agencies and institutional stakeholders through various committees. The evidence does not provide specific information on company contributions or research that have helped to identify current and potential water challenges (i.e., promoting better water use and management, cooperating to address water shortages, flooding, contamination, etc.), make a positive difference in the management of water, or improved outcomes (i.e., water security, sanitation). Corrective Action Period Finding : Since the initial audit, the company provided a draft Memorandum of Understanding (MoU) between EGC and the Louga Regional Hydraulics Division (DRHL) (no date), which reflects planned collaboration with institutional stakeholders on water-related issues. A Water Management Plan (EGC, July 2025) outlines ongoing and planned water stewardship initiatives, including the water supply

project in Lompoul, hydraulic works, the diversion of drinking water networks in local communities, as well as community education programs to promote sanitary practices and understanding of water quality issues (Section 10.2). Additionally, minutes from a public dialogue meeting with the communities of Lompoul sur Mer (EGC, May 6, 2025) describe an engagement event attended by 71 stakeholders, during which the company presented its water management plan and water level monitoring data, and invited questions, feedback, and discussion of community water challenges and expectations for solutions.

Interviews with stakeholders further indicate that water is among their primary concerns. In some locations, such as Thiakhmat, stakeholders reported the absence of local management structures to improve water access. In Foth village, underground wells had reportedly been dry for several months, and EGC provided trucked water to mitigate the immediate shortage. Community members stated that they were not aware of long-term solutions. Stakeholders in Lompoul Village and Lompoul-sur-Mer also perceived that groundwater levels had declined due to mining operations. For temporary impacts, such as elevated water levels near dredge operations and potential flooding of market gardens, the company negotiates with affected landowners, provides compensation, and installs additional surface pumps to mitigate impacts. Regarding long-term risks, government authorities have identified potential saltwater intrusion in the northern area if deep aquifer pumping continues. In response, and in consultation with the government, the company decided not to drill new deep bores and instead installed deep piezometers for joint monitoring with government and community representatives. Staff also noted that independent studies (e.g., Dakar University) informed improvements to bore spacing and flow limits, and that recently developed stakeholder engagement forums are used to increase common understanding of short-term and long-term impacts to regional water resources and ways to mitigate them.

The evidence, supported by interviews, indicates that the company

			has taken some steps to identify and address shared water challenges through collaboration with relevant stakeholders and conducted its own research to identify and address some shared water challenges and opportunities at the local and regional levels. The evidence does not include information to confirm that the company's actions contribute positively to resolving water challenges as reported by stakeholders and long-term local or regional water stewardship outcomes. Since the implementation of community dialogue commissions is recent, review during the surveillance audit is required to verify ongoing collaboration with relevant stakeholders to identify and address shared water challenges and opportunities at the local and regional levels, and positive contributions to local and regional water stewardship outcomes.
4.2.2.1.	The operating company shall gather baseline or background data to reliably determine: a. The seasonal and temporal variability in: i. The physical, chemical and biological conditions of surface waters, natural seeps/springs and groundwaters that may be affected by the mining project; ii. Water quantity (i.e., flows and levels of surface waters, natural seeps/springs and groundwaters) that may be affected by the mining project; and b. Sources of contamination and changes in water quantity or quality	●	The evidence includes: 2005 ESIA report; 2011 ESIA Update, and 2023 GCO water management plan and two agency reports of the DGPRE, Review of the Regional Water Resource Management of the Niayes (DGPRE 2014), and a synthesis report on north coast hydrogeology (Section 3.4) and Complementary Hydrogeological Study of the North Coast (Water Resources and Planning Department DGPRE March 2021). The evidence indicates that the company has compiled information on background information that provides some information relating to: a).seasonal and temporal variability in i) physical, chemical and biological conditions of surface waters (where present), natural seeps/springs, and groundwater ; ii) water quantity such as flows and levels of surface waters (including dredge ponds and process water bodies), natural seeps/springs, and groundwater that may be affected by the mining project. The evidence does not include background or baseline monitoring for the shallow (Quaternary) aquifer and is (a) not sufficiently

	that are unrelated to the mining project.		detailed (water elevation baseline data, water quality baseline data on the physical, chemical, and biological) to cover all: aspects, water resources or areas of the mining project, in particular, baseline datasets for surface water features influenced by mining activities (e.g. dredge ponds and surface discharges) are not clearly distinguished from operational monitoring data. While some sources of contamination are referenced as in (b), the evidence does not include the actual background values (i.e., mg/l) used for comparison at the operating level for either groundwater or surface water, or any other possible sources of contamination or causes of changes in water quantity or quality unrelated to the mining project. Corrective Action Period Finding : Since the initial audit, the company has provided an updated Water Management Plan (EGC, July 2025), a Water Quality and Geochemistry Assessment (Earth Systems, May 2025), and a Water Quality Database (Earth Systems, no date), and indicates the company has collected data to inform the following: a.i. Seasonal and temporal variability in physical and chemical conditions. The Water Management Plan provides information on mean monthly and annual precipitation in the project area from 2012 to 2024 (Table 2-1) and describes the company's water quality and quantity monitoring program. The Water Quality Database contains information on groundwater quality in both the shallow and deep aquifers, including salinity, nutrient levels, and other chemical parameters. Per the Water Management Plan, the shallow aquifer sampling locations include coastal zones, community market gardens, drinking wells, and niayes. Data were collected during sampling campaigns in 2019 and 2021 for the deep aquifer, and from 2013 onwards for the shallow aquifer. The Water Quality and Geochemistry Assessment Report describes seasonal trends and spatial variability in the shallow aquifer and notes the influence of both mine-related and non-mine-related factors. In addition, the Water Management Plan and the Water Quality and Geochemistry

Assessment describe monitoring of surface water features associated with mining activities, including dredge ponds, process water ponds, and surface water discharges, providing information on seasonal and temporal variability in surface water quality parameters.

a.ii. Seasonal and temporal variability in water quantity. The Water Management Plan presents mean monthly and annual precipitation data for the project area from 2012 to 2024 (Table 2-1), describes the hydraulic characteristics of the Quaternary and Maastrichtian aquifers, and discusses their seasonal groundwater level fluctuations and long-term trends (Chapter 6.4). Monitoring data collected by the company since 2012 supports this analysis, including Figure 6-7 (historical water levels of the shallow aquifer) and Figure 6-8 (historical water levels of the deep aquifer). The plan also outlines the groundwater level monitoring program, which uses a network of piezometers (some with continuous monitoring and others sampled daily or monthly) and is adjusted as the mine front progresses, and states that abstraction volumes are recorded at licensed boreholes, and monitoring data are used to compare actual drawdown with modelled thresholds to identify deviations from expected trends. In addition, surface water quantity is addressed through water balance assessments of the dredge pond and process water systems, which account for rainfall variability, abstraction, evaporation, reuse, and discharge volumes, thereby capturing seasonal and temporal variability in operational surface water bodies that may be affected by the mining project. The Water Quality and Geochemistry Assessment provides further information on historic and projected climate change in the region, long-term rainfall trends, and sea-level rise.

b. Sources of contamination and changes in water quantity or quality that are unrelated to the mining project. The Water Quality and Geochemistry Assessment include an analysis of historical and current water quality data to identify non-mining sources of contamination. The report documents natural and anthropogenic influences on water quality, including salinity from marine intrusion,

			nutrient loading from agriculture, and domestic wastewater discharge. These assessments consider both groundwater and surface water pathways. The Water Management Plan also reviews long-term water quantity trends, noting that drops in groundwater levels may be influenced by factors unrelated to the mine, such as rainfall deficits and water pumping for industrial purposes. This indicates that the company has taken steps to understand background variability and non-mining influences on water quality and quantity. The evidence indicates that the company has collected baseline data on: a. the seasonal and temporal variability in: i. surface water and ground water quality that may be affected by the mining project; ii. surface water and ground water quantity that may be affected by the mining project; and b. has identified contamination and changes in water quantity or quality that are unrelated to the mining project.
4.2.2.2.	The operating company shall carry out a scoping process that includes collaboration with relevant stakeholders, to identify potentially significant impacts that the mining project may have on water quantity and quality, and current and potential future water uses. The scoping process shall include evaluation of: a. The mining-related chemicals, wastes, facilities and activities that may pose a risk to water quality; and b. The mine's use of water, and any	◐	The evidence includes a selection of fifteen documents and reports, among them: a hydro chemical and isotopic study of the mine water (2016), a hydrogeological modeling report (2020), two regional studies of the DGPRE Supplemental hydrogeological study of the north coast region (2020) and Niayes region water resource assessment (2014), an audit of the company's Environmental and Social management System (2014); a water management plan (2023), and rationale that the company does not use chemicals in its operation. Aggregated, the information provides evidence of scoping to identify potentially significant impacts that the mining project may have on water quantity and quality as in (a) and (b). The evidence does not include collaboration with stakeholders, an inventory of materials' MSDS used at the site, or a detailed, integrated evaluation of potential significant risks or impacts from and specific to the mining project and to other users and ecological

	mining activities that may affect water quantity.		services (i.e., from chemicals and wastes, from physical alteration of the land surface, from flooding, consequential impacts such as from the rising and lowering of the water table elevation or salt water intrusion, or cumulative impacts) as referenced in: a. mining-related chemicals, wastes, facilities and activities that may pose a risk to water quality; and b. the mine's use of water, and any mining activities that may affect water quantity. The evidence does not identify potential water quality impacts to the shallow Quaternary aquifer and that represents all operating areas of the operation consistent with this chapter including scoping (water quantity and quality) as it relates to current and potential future water users. Corrective Action Period Finding : Since the initial audit, the company has provided an updated Water Management Plan (EGC, July 2025), which states that stakeholder consultation was conducted during the 2022 Environmental and Social Impact Assessment (ESIA); two decrees issued by the mayors of Thieppe and Kab Gaye (February 2025) establishing community dialogue commissions to discuss various topics including water-related issues, and Meeting Minutes from a public dialogue with 71 attendees held in Lompoul sur Mer (Eramet, May 6, 2025), where the company presented its water management plan and discussed the mine's use of water, and any activities that may affect water quantity due to the mining operations. The evidence indicates that the company has initiated a scoping process, in collaboration with community stakeholders, to identify potentially significant impacts of the mine on current and potential future water uses: b. with a particular emphasis on water use and quantity-related impacts.

			The evidence does not include details, meeting minutes, or other documentation to confirm the company has fully implemented the consultation mechanisms referenced (e.g., community dialogue commissions), nor that the scoping process has included a broad range of relevant stakeholders (e.g., government agencies, potentially affected communities along dredge path) to identify risks to water quality, including mining-related chemicals, wastes, facilities, and activities (a) and water quantity (b).
4.2.2.3.	Where potential significant impacts on water quantity or quality, or current and future water uses have been identified, the operating company shall carry out the following additional analyses to further predict and quantify the potential impacts: a. Development of a conceptual site model (CSM) to estimate the potential for mine-related contamination to affect water resources; b. Development of a numeric mine site water balance model to predict impacts that might occur at different surface water flow/groundwater level conditions (e.g., low, average and high flows/levels); c. If relevant, development of other numerical models (e.g., hydrogeochemical/hydrogeological) to further predict or quantify potential mining-related impacts on water resources; and	●	The evidence includes two ESIA reports (2005 and 2011), a water management plan (2023) and two agency reports of the DGPRE (Review of the Regional Water Resource Management of the Niayes-DGPRE 2014, and a synthesis report on north coast hydrogeology, Section 3.4, and Complementary Hydrogeological Study of the North Coast -Water Resources and Planning Department DGPRE March 2021) and indicates that the company has a good understanding of influences to groundwater in the area, and has developed (a) a conceptual site model to predict impacts that might occur at different surface water flow/groundwater level conditions (e.g., low, average and high water use). The model includes information on rain, geology, and hydrogeology, and an impact analysis that focuses on water quantity. The company also has a numeric model (refer to 4.2.2.4). The evidence is not integrated or sufficient to confirm that the company has: a. analyzed the potential for mine-related contamination to affect water resources (i.e., migration of potential contaminants as a result of the raising and lowering of the water table), or d. predicted whether water treatment will be required during mine closure/post-closure. Corrective Action Period Finding : Since the initial audit, the company has provided a Water Quality and Geochemistry Assessment (Earth Systems, May 2025), a

	d. Prediction of whether water treatment will be required to mitigate impacts on water quality during operations and mine closure/post-closure.		Hydrogeological Short-Term Model with MODFLOW (Eramet, May 2025), and a Dissertation on the Hydrodynamic and Hydrochemical Characterization of the Quaternary Sands Water Table (Mr. Mamadou Ndong Sarr, UCAD, April 2025). A Water Management Plan (EGC, June 2025) provides a risk assessment (Table 5-1) outlining potential operational impacts to water resources. This includes a low risk rating for acid mine drainage, saltwater intrusion, and flooding of niayes; medium risks for aquifer over-abstraction and seepage from mine waste and sewage treatment facilities; and high risks for changes in water levels required to sustain dredging operations, uncontrolled discharges at the Mineral Separation Plant (MSP), and surface runoff to communities. Corresponding mitigation measures are also documented. a. The Water Quality and Geochemistry Assessment include conceptual models (Figures 3-3 to 3-6) that describe potential contaminant release, transport, and fate for both the Wet Concentrator Plant (WCP) and MSP facilities. These models include schematics and narrative explanations of sources, pathways, and receptors, along with process water flow diagrams (Figures 6-1 and 6-2). b. The company has developed a numeric groundwater model (MODFLOW) focused on simulating water levels in the vicinity of the dredge pond (Hydrogeological Short-Term Model, Eramet, May 2025). The model has been calibrated using piezometric data and provides insight into short-term drawdown effects. d. The Water Quality and Geochemistry Assessment (Earth Systems, May 2025) and the Dissertation both conclude that current water quality impacts from mining are low and that water treatment is not presently required. The Water Management Plan similarly does not foresee the need for water treatment during closure or post-closure. The evidence indicates that the company has developed conceptual models (a) and a site-specific numerical groundwater model (b) and has assessed the likelihood of requiring water treatment (d). Sub-requirement (c) is not relevant as no significant impacts on water quality have been identified.

4.2.2.4.	Use of predictive tools and models shall be consistent with current industry best practices, and shall be continually revised and updated over the life of the mine as operational monitoring and other relevant data are collected.		The evidence, a water model review (2020), monthly hydrogeological reports (February and April 2023), water management plan (2023), and surface and groundwater monitoring data files as well as predictions in groundwater model using steady state conditions to match regional conditions (Grande Côte Groundwater model 2020-2025 3-D Finite Element groundwater model using FeFlow 7.2) indicates that the company has uses predictive tools which are consistent with current industry best practices. The evidence does not include model assumptions, uncertainties, and sensitivity analyses.
4.2.3.1.	The operating company, in collaboration with relevant stakeholders, shall evaluate options to mitigate predicted significant adverse impacts on water quantity and quality, and current and potential future water uses that may be affected by the mine's water management practices. Options shall be evaluated in a manner that aligns with the mitigation hierarchy.		The evidence submitted includes: a hydro chemical & Isotopic study of mine water (2016), monthly hydrogeological reports (April 2023), a water management plan (2023), surface and groundwater monitoring data files through interviews, an E&S monitoring plan (2020), and a June 2016 government agency specific water resource assessment in relation to proposed 6 deep wells and 50 recycling well installation for the project. The evidence includes references to the company's adaptive management approach (in the Water Management Plan, sections 2.4.1 and 3.1, 3.2), and regulator's acceptance of the company's proposal (2016 government agency specific water resource assessment in relation to GCO proposed 6 deep wells and 50 recycling well installation for the project), and documentation describing strategies for avoiding impacts (Water Management Plan 2023). The evidence does not include any records of meetings with stakeholders, including institutional and agency stakeholders where mitigation options were discussed, to confirm that the company discussed options with stakeholders to mitigate predicted significant adverse impacts to water quantity and quality or mitigation according to the mitigation hierarchy.

Corrective Action Period Finding :

Since the initial audit, the company has provided an updated Water Management Plan (EGC, June 2025), which states that stakeholder consultation was conducted as part of the 2022 Environmental and Social Impact Assessment (ESIA); two decrees issued by the mayors of Thiepp and Kab Gaye (February 2025), which establish local dialogue commissions to address topics including water-related concerns; and Meeting Minutes from a public dialogue held in Lompoul sur Mer (Eramet, May 6, 2025), where the company presented its water management plan and discussed water quantity concerns with 71 attendees. These documents indicate that the company has made initial efforts to collaborate with community stakeholders to identify potentially significant adverse impacts on water quantity and, to a lesser extent, water quality. The Water Management Plan identifies and ranks potential water-related risks, such as aquifer over-abstraction, surface runoff to communities, and uncontrolled discharges, and includes mitigation measures for each identified impact. The plan also documents operational mitigation measures aligned with elements of the mitigation hierarchy, including siting boreholes outside the dredge pond's zone of influence to avoid stressing community water sources, recycling dredge pond water, implementing adaptive management protocols, and compensating community members for agricultural damage caused by runoff or erosion. These measures indicate some alignment with the mitigation hierarchy.

Interviews with relevant staff indicate that in Senegal, planning and sustainable management of surface and groundwater resources is carried out under the direction of the 'Direction de la Gestion et de la Planification des Ressources en Eau' (DGPRE), or the Directorate for Water Resources Management and Planning, a national-level government agency responsible for water resource monitoring and allocation, oversight of water-related permits, including those for industrial and mining activities, and coordinating basin management and hydrological data collection. The oversight of the company includes regular reviews of changing conditions at the

			operating level. Staff reported that the company collaborates with stakeholders in developing water-related mitigation measures consistent with the mitigation hierarchy. Measures (e.g., compensation, surface pumps, bore adjustments) are agreed with communities when impacts are identified. The company applies a Trigger Action Response Plan (TARP) for water quantity and quality and uses participatory and government monitoring results to inform adaptive management. The evidence, supported by interviews, indicates that the company has collaborated with some community stakeholders to identify and implement mitigation measures for water quantity and quality impacts, with certain measures reflecting elements of the mitigation hierarchy. The evidence does not include details to confirm that the mitigation hierarchy has been fully applied to prevent all foreseeable water impacts, that alternative mitigation options were systematically evaluated in collaboration with a broad and relevant range of stakeholders, or that input from relevant stakeholders (e.g., government agencies, technical experts, or affected communities) was incorporated into the development of mitigation measures. Since the implementation of community dialogue commissions is recent, ongoing collaboration with stakeholders will be further reviewed during the next IRMA surveillance audit.
4.2.3.2.	If a surface water or groundwater mixing zone is proposed as a mitigation strategy: a. A risk assessment shall be carried out to identify, evaluate and document risks to human health, local economies and aquatic life from use of the proposed mixing zone, including, for surface	—	Not relevant. According to the company, it does not propose a mixing zone as a mitigation measure.

water mixing zones, an evaluation of whether there are specific contaminants in point source discharges, such as certain metals, that could accumulate in sediment and affect aquatic life; and

b. If any significant risks are identified, the operating company shall develop mitigation measures to protect human health, aquatic life and local economies including, at minimum:

i. Surface water or groundwater mixing zones are as small as practicable;

ii. Water in a surface water mixing zone is not lethal to aquatic life;

iii. A surface water mixing zone does not interfere with the passage of migratory fish;

iv. Surface water or groundwater mixing zones do not interfere with a pre-mine use of water for irrigation, livestock or drinking water, unless that use can be adequately provided for by the operating company through another source of similar or better quality and volume, and that this substitution is agreed to by all potentially affected water users; and

v. Point source discharges into a surface water mixing zone match the

	local hydrograph for surface water flows to the extent practicable.		
4.2.3.3.	Waters affected by the mining project shall be maintained at a quality that enables safe use for current purposes and for the potential future uses identified in collaboration with relevant stakeholders (see 4.2.1.2). In particular, the operating company shall demonstrate that contaminants measured at points of compliance are: a. Being maintained at baseline or background levels; or b. Being maintained at levels that are protective of the identified uses of those waters (See IRMA Water Quality Criteria by End Use Tables 4.2.a to 4.2.h, which correspond to particular end uses).	—	The GCO mining activities are mainly structured around the movement of a Wet Concentration Plant in a dredge pond along a determined path near the coast. The access and management of the water resource is critical to the local communities as well as GCO operation. The evidence includes over ten documents pertaining to surface and groundwater monitoring data, monthly and annual monitoring reports (2023), government agency and GCO meeting minutes for April 2023, 2014, audit of the Environmental and Social management System; as well as GCO 2023 water management plan. The evidence provides some water quality data and water monitoring information such as sampling location identification, sampling frequency, etc. The intent of this requirement is that mining-related releases (as controlled discharges of treated or untreated effluent, seepage, runoff, or unintended releases) to surface waters or groundwater do not significantly change the quality of affected waters from their baseline water quality/background water quality levels, or do not cause any contaminant to exceed levels deemed necessary for protection. The evidence does not include aggregated water quality data and testing results compared to baseline or background for all locations over time to confirm that surface or groundwater is: (a) maintained at baseline or background levels or (b) maintained at levels protective of end uses. No base-map confirming the compliance points (Figure 1 and 2 in HSE-PLN-33 section 6.1.2.3 and 6.2.2) and no national water quality criteria were included in the body of evidence. Corrective Action Period Finding : Not relevant. Since the initial audit, the company has provided a Water Quality and Geochemistry Assessment Report (Earth

			Systems, June 2025), a Water Quality Database (Earth Systems, no date), the University Internship Report (April 2025), and an updated Water Management Plan (EGC, June 2025). These documents indicate that the company has established baseline water quality conditions, particularly for the shallow aquifer, based on monitoring data and relevant literature. The monitoring program has been revised to improve spatial and temporal coverage, including the siting of groundwater monitoring locations outside the zone of mining influence to better define baseline conditions and enable future comparisons. The Water Quality and Geochemistry Assessment Report (Earth Systems, June 2025) includes some comparison of current water quality data to baseline conditions and to end-use criteria (e.g. IRMA, WHO, IFC, national standards). The data indicates that community boreholes remain chemically unaffected by mining and meet potability standards. However, some elevated parameters (e.g. COD, nitrates, chromium, low pH) were detected and are attributed to non-mining sources such as agriculture and domestic wastewater. Interviews with relevant staff indicate that water quality does not vary much across the shallow aquifer, which is used locally for agriculture and drinking water. They also indicated that naturally elevated levels of iron, when oxidized, turn water orange, which is a concern reported by stakeholders. The evidence, supported by interviews, indicates that water quality is not affected by mining operations.
4.2.3.4.	Unless agreed by potentially affected stakeholders, water resources affected by mining activities shall be maintained at quantities that enable continued use of those resources for current purposes and for the potential future uses identified in collaboration with relevant stakeholders (see 4.2.1.2).	◐	The evidence includes a sample of surface and groundwater monitoring data (section 6 & 7, April 2022 Hydro Monthly Report), a sample of monthly and annual monitoring reports (2023), government agency and company meeting minutes (April 2023), and a water management plan (2023) and indicates that the company has evaluated water use associated with licensing. Interviews with a sample of stakeholders in the area of the mine

indicate water-related impacts have occurred that they believe to be caused by the mining operation.

The evidence does not include records of grievances from stakeholders related to changes in water quantity or quality, timely responses from the company, or corrective actions. Interviews with key staff indicate that stakeholder grievances are received by the community relations department and routed to technical services as needed. Technical services and government agency staff indicate that potential well impacts are investigated. The evidence does not include investigation reports or related information to confirm mining practices could affect water users, including future water users.

Corrective Action Period Finding :

Since the initial audit, the company has provided an internal Note on the 2025 EGC Natural Water Level Model Update (EGC, May 2025), which describes updates to the modelled shallow aquifer water levels based on piezometer data and compares the 2023 water table elevation to 2025 data for the project area, indicating no area of significant drawdown was identified.

Stakeholders in Lompoul Village and Lompoul-sur-Mer perceived that groundwater levels had declined due to mining operations. Interviews with relevant staff indicate that the company consults with communities and authorities on current and potential future water uses (e.g., agricultural, domestic, and ecosystem-related) during meetings with affected villages and through participatory monitoring activities, and that for temporary impacts, such as elevated water levels near dredge operations or the flooding of market gardens, the company negotiates with affected landowners, provides compensation, and installs additional surface pumps to mitigate short-term effects.

The evidence, supported by interviews, indicates that the company monitors and manages operational impacts on groundwater levels

			and implements mitigation for temporary disruptions in consultation with affected landowners. The evidence does not include documentation to confirm that shallow aquifer water resources are being maintained at quantities that ensure continued use for current purposes and potential future uses identified with stakeholders (e.g., market gardens), or that potentially affected stakeholders have formally agreed to any temporary or localized changes in water availability.
4.2.4.1.	Critical The operating company shall develop and document a program to monitor changes in water quantity and quality. As part of the program the operating company shall: a. Establish a sufficient number of monitoring locations at appropriate sites to provide reliable data on changes to water quantity and the physical, chemical and biological conditions of surface waters, natural springs/seeps and groundwater (hereafter referred to as water characteristics); b. Sample on a frequent enough basis to account for seasonal fluctuations, storm events and extreme events that may cause changes in water characteristics; c. Establish trigger levels and/or other indicators to provide early warning of negative changes in water characteristics;	●	The operation parallels and overlaps the Niayes, a sensitive ecosystem and market-garden area important for horticultural production. About eighty percent of the country's vegetable production is sourced in this area (GCO SAFEE WeSustain Report 2022). According to interviews with a sample of affected stakeholders, the groundwater in the shallow aquifer is heavily utilized by local people growing vegetables. The evidence includes the project's ESIAs developed by external consultants (November 2005 and 2011), two studies carried out by the DGPRE (interim study on Niayes Water Resources Management 2014 and Hydrogeological Study of the Northern Coast (DGPRE March 2021), and several documents developed by or in conjunction with the company staff, among them: - an environmental monitoring plan - GCO Environmental Monitoring Plan, Sections 6.1 Surface Water and 6.2 Groundwater (January 2, 2014, last revised August 28, 2020), and summary of environmental monitoring results (i.e., for water, air, biodiversity), - a water management plan (WMP) that presents monitoring objectives, parameters, and frequency - GCO Water Management Plan (June 5, 2014, last revised September 9, 2023), - Excel summary data tables of 2022 water monitoring results (Groundwater and Surface Water, Excel 2023), - Internal Hydrogeological Monthly Report (February 2023) and Monthly Hydrogeological Report (April 2023),

	d. Sample the quality and record the quantity of mine-affected waters destined for re-use by non-mining entities; e. Use credible methods and appropriate equipment to reliably detect changes in water characteristics; and f. Use accredited laboratories capable of detecting contaminants at levels below the values in the IRMA Water Quality Criteria by End-Use Tables.		- ESMP annual report (2022), and - an aggregated summary of 2022 environmental metrics, investments, performance (e.g., air, water, biodiversity, waste), and operational contexts—GCO SAFEE WeSustain Report (2022). The information, including interviews with key staff and government representatives, indicates the company has developed and documented a program to monitor groundwater, and program information is subject to government review and approval. Monitoring locations include those intended to measure potential impacts of the mining operation related to effluent discharges and to raising the height of the water table in the shallow (Quaternary) aquifer to allow consistent operation, as well as those needed to maintain permitted withdrawal rates in the deep (Maastrichtian) aquifer. Monitoring follows the dredge path, resulting in progressive changes to the aerial extent of water monitoring locations, such as the number and distribution of sampling points (i.e., wells and piezometers). (a.) The WMP indicates the company maintains more than 200 piezometers to regulate water withdrawals, monitor groundwater levels, and maintain conditions to favorably operate the dredge. Some (about 10%) are used for water quality testing (i.e., near the mineral storage pad, among others). Monitoring objectives (WMP September 2023) include predictability to avoid or minimize potential impacts such as flooded market gardens, rising/lowering of the water table in community and domestic wells, and saltwater intrusion into freshwater supplies created by changes in the redistribution of groundwater (from the deep aquifer to the shallow aquifer. Besides water level, the company collects water and wastewater samples for analysis on a variety of physical, chemical, and biological characteristics (i.e., pH, TSS, Ca, K, Mg, Na, nutrients such as nitrate, phosphorus, and metals), as well as the freshwater/saltwater interface on a regular basis. The 2022 Annual ESMP report indicates programming is working as intended. (b.) The WMP (2023) presents a number of parameters that are assessed on a varied schedule (i.e., monthly, biannually, during the

rainy every six months, annually, etc.) at frequencies with the potential to detect seasonal changes in water level and water characteristics. Besides surface water and groundwater, the company maintains information on precipitation.
(e.) Sampling is carried out by the Environmental Department and analyzed by the Mining Technical Services Department (ESMP 2022 Annual Report). Based on interviews with key staff, the samples are shipped out of the country to an accredited laboratory for analysis.
(f.) Analysis is conducted at ALS Prague (Czech Republic), and its accreditation was available online.

The evidence does not cover the full range of potential water impacts to affected stakeholders and ecosystem services over the length of the project or consider contexts such as an arid climate whose rural populations rely heavily upon subsistence farming. The evidence does not include complete rationale and water resources data analysis and mapping, integrated, or other evidence with the details to confirm that the company:
(a.) conducts water monitoring over time with sufficient characterization, including biologic parameters in the shallow aquifer (i.e., coliform bacteria and nutrients such as nitrogen and phosphorus), compared to background, and considering local water uses to understand potential mine-related impacts and vulnerabilities to water quality and quantity in rural domestic and community water supplies resulting from rapid changes in water level, potential saltwater intrusion (shallow aquifer) or other factors related to the mine project (refer to IRMA 4.2.2.2) of concern to stakeholders.
(b.) maintains background information relative to baseline, such as changes in water balance compared to precipitation and seasonal irrigation or cumulative impacts due to progressive changes in vegetation, topography, water balance, water availability, etc., considering coastal and desert microclimates from central Senegal (Niayes Region) to St. Louis. Refer to IRMA 4.2.2.1.
(c.) has established trigger levels or early warning signs (refer to 4.2.4.4.b.) implemented at the operational level to communicate water quality or quantity degradation across company departments

		and to affected or potentially affected stakeholders. (d.) has tested mine-affected water sent off-site for reuse (i.e., for use as irrigation or other purposes) and documented quantities (or provide rationale and evidence as to why this item is not relevant, i.e., not reused). (e.) ensures that water sampling is only done by competent professionals trained in best practice methodology (i.e., calibrated equipment, strict sampling protocols, and techniques such as specimen preservation, transportation (i.e., on ice), and holding times). (f.) contracts laboratories capable of analyzing methods with detection limits ideally to be at least 10 times lower than the values in the IRMA Water Quality Criteria by End Use Tables 4.2.a to 4.2.h, which correspond to particular end uses) (refer to IRMA 4.2.3.3). Interviews with a sample of stakeholders indicate water is important and that the number of monitoring locations and sampling parameters may need to be increased. Among stated concerns were well water quality, potential water scarcity (for domestic use and agriculture, i.e., crop irrigation or livestock such as chickens), and water infrastructure maintenance (i.e., wells, pump repairs, irrigation lines, etc.). Some stakeholders reported feeling well water supplies were negatively influenced by the passing of the dredge. No information such as pre- or post-development well water monitoring, or other information (i.e., grievances, well water claims, or investigations) related to well damage, changes to well water quality or quantity, or the competency of replacement wells (i.e., resettled villages) was provided by the company or the government to confirm. Corrective Action Period Finding : Since the initial audit, the company has provided a Water Quality and Geochemistry Assessment Report (Earth Systems, June 2025), an updated Water Management Plan (WMP) (EGC, July 2025), a Water Quality Monitoring Plan (EGC, June 2025), a Groundwater

Quality (HSE-PRO-34-4, EGC, September 2025) and a Surface Water Quality Procedure (HSE-PRO-25, EGC, no date), a Map of Water Withdrawal Points (Eramet, no date), and sets of CVs (EGC, no date), calibration certificates (2023-2025), and laboratory accreditations (2020-2025).

a. Monitoring locations:
The updated WMP outlines a comprehensive set of water monitoring locations that cover physical, chemical, and bacteriological quality of groundwater and surface water across operational areas, discharge points, process water and dredge basins, community wells, piezometers, and natural features such as ponds and springs. The monitoring plan also includes piezometric levels and water levels at the mine site, water flows and water abstraction, recycling and reuse, and discharge quantities. The monitoring network is adjusted over time as the mine front progresses. Figures 7-1 through 7-3 provide maps of these monitoring points, which appear sufficient in number and distribution to detect changes in water characteristics and to represent both impacted and background conditions.
b. Sampling frequency:
Water quality sampling frequencies vary by location and parameter, ranging from continuous to daily, monthly, biannual, and annual. Quantities such as water levels and flow rates are monitored continuously or monthly for aquifers, and daily for operational water use. The Water Quality Trigger Action Response Plan (Earth Systems, May 2025) states that sampling frequencies are increased when trigger action levels are exceeded, indicating sampling frequencies respond to negative changes in water characteristics compared to baseline, such as those changes triggered by extreme storm events. Seasonal variability of water levels is addressed through trend analysis, such as the internal 2025 GCO Natural Water Level Model Update (Eramet, May 2025), which shows distinct seasonal trends representing wet and dry seasons. The WMP also includes recommendations to further strengthen frequency protocols for capturing water characteristics during peak runoff events and seasonality.

c. Trigger levels:
The WMO defines a 3-tier system of early warning thresholds for water quality based on deviations from baseline data and the most stringent guideline values (e.g., IRMA, WHO, IFC, national standards), and a 2-tier system for water quantity based on relative water levels, abstractions volumes, and other qualitative triggers (see 4.2.4.4).
d. Reuse monitoring:
The company states that no mine-affected water is reused by non-mining entities, and thus no monitoring for off-site reuse is conducted.
e. Methods and equipment:
Samples for microbiological analyses are collected by IPD. Other samples are collected internally by specialized teams from GCO's Environment Department. CVs indicate that sampling is carried out by an environmental coordinator and technicians with relevant qualifications. The Water Quality Monitoring Plan outlines procedures for water quality data management and reporting, including QA/QC procedures. The Surface Water and Groundwater Quality Monitoring Procedures describe field sampling methodologies, which outline the use of recognized methods for collection, preservation, and transport, including temperature control, of samples and appropriate equipment. A set of calibration certificates (2023-2025) indicates the use of calibrated equipment for in-field water quality sampling and the use of calibrated and appropriate equipment at external laboratories.
f. Laboratory capabilities:
Laboratory Accreditations for ALS Czech Republic (ISO 14001:25 Certificate by URS, March 2023; Chemical Processing Certificate by Nadcap, 2024; accompanied by the Scope of Accreditation by Nadcap, 2020) and for Institut Pasteur de Dakar (IPD) (ISO/IEC 17025:2017 by West African Accreditation System, November 2023; accompanied by a Technical Annex) indicate the company contracts accredited laboratories to analyze water samples (ALS covers physico-chemical parameters, metals, and radioactivity; and IPD conducts microbiological analysis). A letter and water analysis results from the Cheikh Anta Diop University (UCAD) (April 2025) indicate the company also contracts the local university laboratory

			to conduct analyses of select parameters for monthly environmental monitoring. Interviews with relevant staff confirmed the water monitoring program is designed and implemented to align with sub-requirements (a) through (f), with ongoing adjustments of the monitoring locations to capture potential changes from the progressing mining front. The evidence indicates that the company has developed and documented a water monitoring program to monitor and detect changes in water quantity and quality in alignment with sub-requirements (a) through (e) and partial alignment with sub-requirement (f). Sub-requirement (d) is not relevant as no mine-affected water is sent off-site for reuse.
4.2.4.2.	Samples shall be analyzed for all parameters that have a reasonable potential to adversely affect identified current and future water uses. Where baseline or background monitoring, source characterization, modeling, and other site-specific information indicate no reasonable potential for a parameter to exceed the baseline/background values or numeric criteria in the IRMA Water Quality Criteria by End-Use Tables (depending on the approach used in 4.2.3.3), those parameters need not be measured on a regular basis.		The evidence includes a Water Management Plan; an Environmental Monitoring Plan with water resource component; a Monthly Hydrogeological Report; Internal hydrogeological monthly report; Groundwater Monitoring data file; Surface Water Monitoring data file and includes a wide array of parameters (in data files). Samples are analyzed for a range in parameters that have potential to adversely affect identified current and future water uses. The evidence does not include full documentation of water resources permit requirements and companion water quantity and water quality sampling data (raw data and lab results) sufficient to confirm the company's water management sampling program analyzes all parameters that have a reasonable potential to adversely affect identified current and future water uses including those with a reasonable potential for a parameter to exceed baseline/background values or numeric criteria in the IRMA Water Quality Criteria by End-Use Tables. Corrective Action Period Finding :

Since the initial audit, the company has provided an updated Water Quality and Geochemistry Assessment Report (Earth Systems, June 2025), which presents a site-wide evaluation of the parameters currently monitored and assesses their adequacy relative to site-specific geochemical risks and IRMA Water Quality Criteria. The report identifies gaps in parameter coverage and provides specific recommendations, which are reflected in the revised Water Management Plan (June 2025), such as the need to add dissolved metals to complement total metal measurements, improving accuracy in assessing bioavailability and mobility; expansion of deep aquifer monitoring to include electrical conductivity (EC), trace metals, and salinity indicators to better evaluate contaminant migration and seawater intrusion risks; and spatial expansion of groundwater monitoring network to capture the shallow aquifer outside the zone of direct mining influence to improve the baseline data and spatial coverage. A Water Quality Database (Earth Systems, no date), which includes monthly groundwater and monthly and daily surface water quality monitoring results up until December 2024 for some, indicating that parameters largely cover the parameters outlined in the IRMA Water Quality Criteria by End-Use Tables for drinking water, agriculture, and livestock, with few exceptions (e.g., Radium 228, Thallium, and Vanadium).

The evidence indicates the company has developed a robust and risk-informed approach to identifying and monitoring parameters with the potential to adversely affect current and future water uses.

The evidence does not include sufficient documentation or rationale to confirm that parameters currently not monitored, but listed in the IRMA Water Quality Criteria by End-Use Tables, have no reasonable potential to exceed baseline/background values or IRMA criteria, and therefore that their exclusion from regular monitoring is justified.

4.2.4.3.	The operating company shall actively solicit stakeholders from affected communities to participate in water monitoring and to review and provide feedback on the water monitoring program: a. Participation may involve the use of independent experts selected by the community; and b. If requested by community stakeholders, costs related to participation in monitoring and review of the monitoring program shall be covered in full or in part by the company, and a mutually acceptable agreement for covering costs shall be developed.		The evidence including interviews with a sample of key staff and stakeholders and indicates that the company reports its environmental performance, including water monitoring performance regularly to technical committees and government and institutional stakeholders. No evidence was provided to confirm the company invites stakeholder participation on water monitoring (water quality or quantity) associated with the mining project as in (a) and (b) such as soliciting stakeholder participation in site water quality monitoring; and if requested by stakeholders, allowed the participation of community-selected independent experts (e.g., to participate in monitoring, review water quality data, etc.); and if requested by stakeholders, provided funding for independent expert(s) to support stakeholders; and if requested by stakeholders, provided funding for independent water quality sampling to verify company-collected data. Corrective Action Period Finding : Since the initial audit, the company has provided a Procedure for involving stakeholders in Environmental Monitoring (HSE-PRO-40-12, EGC, March 2025), attendance sheets for two participatory monitoring campaigns (Eramet, April and May 2025), accompanied by presentation materials on the Training on Environmental Monitoring (Eramet, April 2025) and monitoring results and associated attendance records (Eramet, May 2025) from the first monitoring campaign. The procedure provides the framework for participatory monitoring activities that cover all environmental components (e.g., water, air, noise) and payment for participation including a per-diem, transport, catering, and accommodation. The evidence indicates that the company has conducted two participatory environmental monitoring campaigns in 2025 covering water, air quality, and noise. The first campaign, held over three days in April, included two capacity-building training sessions on environmental monitoring (including water quality and quantity) for local authority and

community representatives from nearby villages, including Kab Gaye, Darou Khoudoss, Thieppe, and Diokoul. These also outline the objectives of the participatory monitoring, which includes feedback on environmental management. Field data collection was conducted with 11 participants, 10 of whom were from surrounding villages. Monitoring results and interpretations were shared with stakeholders in a follow-up meeting attended by 13 people, including 9 community members. A Participatory Environmental Monitoring Report (EGC, April 2025) documents feedback from participants on the monitoring program and results.
The second campaign, in May 2025, involved water monitoring fieldwork with 15 participants, including 8 community stakeholders representing Kab Gaye, Thieppe, and Darou Khoudoss.

Interviews with relevant staff indicate active outreach to municipal councils of municipalities along the past, current, and future dredge path to identify three representatives per commune that will take part in the participatory monitoring. Interviews with staff also indicate that no requests for the participation of independent experts has been made to date.

The evidence, supported by interviews, indicates the company has actively solicit stakeholders from affected communities to participate in water monitoring and to review and provide feedback on the water monitoring program, and:
a. no requests for funding for external experts or independent monitoring have been made to date; and,
b. initiated and implemented stakeholder participation in water monitoring and covers costs related to participation in monitoring.

The evidence does not include documentation (e.g., meeting minutes, correspondence) to confirm whether the company would provide funding to support such experts or to enable independent water quality sampling (a, b).

4.2.4.4.	Critical The operating company shall develop and implement an adaptive management plan for water that: a. Outlines planned actions to mitigate predicted impacts on current and future uses of water and natural resources from changes in surface water and groundwater quality and quantity related to the mining project; and b. Specifies adaptive management actions that will occur if certain outcomes (e.g., specific impacts), indicators, thresholds or trigger levels are reached, and timelines for their completion.	◔	Mining activities are mainly structured around the movement of a Wet Concentration Plant (WCP) in a dredge pond along a determined path near the coast. The access and management of the water resources are critical to the local communities and the GCO operation. The evidence includes a Water Management Plan (September 2023), an Environmental Monitoring Plan with a water resource component (August 2020), a Monthly Hydrogeological Report (April 2023), an Internal Hydrogeological Monthly Report (February 2023), a Groundwater Monitoring data file (February 2023), and a surface water monitoring data file (February 2023). The WMP includes non-specific mitigation measures in the event of an unspecified exceedance, related to unspecified water resources (Chapter 5, p. 59-60 WMP). Monthly reports, where exceedances have occurred, do not detail mitigation measures or corrective actions. The evidence, including interviews with key staff, does not include information to confirm adaptive management plan implementation including the use of trigger values or other indicators, or mitigation actions and timelines to initiate when indicator levels are exceeded. Corrective Action Period Finding : Since the initial audit, the company has provided an updated Water Management Plan (EGC, July 2025) and Water Quality Monitoring Plan (EGC, June 2025). a. Preventive Measures: The Water Management Plan includes a site-specific risk assessment identifying potential mine-related impacts to surface and groundwater quality and quantity. The plan documents a suite of preventive mitigation measures designed to reduce the likelihood and severity of these impacts. These measures include water balance modelling, maximization of water reuse from containment bores, continuous monitoring of pumped volumes and groundwater levels, regular water quality sampling and analysis, maintenance planning for sewage treatment plants, process plant audits, and

stormwater drainage management. These measures indicate the company has developed planned actions to mitigate predicted impacts on current and future water users and minimizing residual impacts to natural resources.

b. Adaptive Measures / Trigger Action Response Plan (TARP):
The Water Management Plan also includes an Adaptive Water Management Plan (Chapter 10), which defines water quality and quantity trigger values and outlines reactive and adaptive measures to be implemented when certain thresholds are reached and is equivalent to a Trigger Action Response Plan (TARP). The TARP details a three-tiered early warning system for changes in water quality, based on percent deviation from baseline values and the most stringent applicable guideline values (e.g., IRMA, WHO, IFC, national standards). For water quantity two tiers are provided, and triggers are determined by relative water levels, permitted abstraction volumes, or qualitative triggers such as stakeholder complaints. For each tier, the plan specifies predetermined actions, notification pathways, defined roles and responsibilities, and implementation timelines. Escalation between tiers specific to water quality deterioration is explained in the Water Quality Monitoring Plan. Measures include dilution, community notifications, adjustment of pumping from boreholes, provision of alternative water supply, compensation, or changes to dredge paths.

Interviews with relevant staff indicate that water levels around the dredge operation are monitored regularly to inform short-term adaptive management actions, such as turning off the nearest pump when the water table is low or when grievances are filed. Staff reported that, since the development of the TARP, no exceedances of water quality parameters defined in the TARP have occurred.

The evidence indicates that the company has developed and started implementation of an adaptive management plan for water that:
a. identified and implemented both preventive and reactive measures to mitigate predicted impacts on water quality and quantity; and,

			b. has established early warning thresholds, predefined adaptive actions, roles, and timelines through its Water Management Plan and TARP. Since the TARP is recent, review of exceedance events and response actions, if applicable, during the surveillance audit is required to verify full implementation.
4.2.4.5.	Annually or more frequently if necessary (e.g., due to changes in operational or environmental factors), the operating company shall review and evaluate the effectiveness of adaptive management actions, and, as necessary, revise the plan to improve water management outcomes.		The evidence includes a Water Management Plan (2023), an Environmental Monitoring Plan with a water resource component, and a sample of monthly monitoring reports. The WMP is a comprehensive document that has identified 12 risks regarding the usage of the resource (ref. section 3.7.1). Three corrective actions are proposed for specific issues (infiltration, acidic dredge pond rate and water dam filling). Section 3.8.1.4 presents a process to review water resource management actions on a monthly basis in close coordination with government authorities (DGPRE). Section 8 of the WMP specifies general WMP review criteria. The evidence indicates the water management plan is under internal review monthly and has reviewed the plan within the last 12 months. The evidence does not document the effectiveness of adaptive management controls or implementation of review recommendations such as corrective actions. The evidence does not indicate controls were reviewed prior to 2023. Corrective Action Period Finding : Since the initial audit, the company has provided an updated Water Management Plan (EGC, July 2025), which states that the adaptive management plan and TARP contained therein are a pilot version for implementation. The plans are scheduled for an in-depth review after 12 months and will be adjusted as required. Following the initial review, the company plans to conduct annual reviews. These reviews will evaluate the effectiveness of management measures and will be amended as necessary to improve water management

			outcomes. The evidence indicates that the company has recently developed an adaptive water management plan and TARP, with a review process planned on an annual basis. Since the adaptive water management plan is recent, there is not yet evidence of completed reviews or plan updates; implementation and effectiveness of the review process will be verified during the surveillance audit.
4.2.4.6.	Community stakeholders shall be provided with the opportunity to review adaptive management plans and participate in revising the plans.	⊗	The evidence, October 2023 Darou Khoudoss Commune Environmental Commission and nearby village representatives meeting minutes (October 2023), a water management plan (2023) a monthly hydrogeological report (April 2022); an internal hydrogeological monthly report; and annual environmental monitoring report and transmission letter to regulator. The meeting minutes (section 2.2) includes five (5) requests from community stakeholders for capacity building support relating to water monitoring item 5. The evidence does not include the topic of revision of the adaptive management plan or correspondence regarding stakeholders' proposals about water monitoring and water management outcomes or performance.
4.2.5.1.	The operating company shall publish baseline or background data on water quantity and quality, and the following water data shall be published annually, or at a frequency agreed by stakeholders from affected communities: a. Monitoring data for surface water and groundwater points of compliance; and	⊗	The evidence submitted includes Water Management Plan; a Monthly Hydrogeological Report; Internal hydrogeological monthly report; and annual environmental monitoring report and transmission letter to regulators and Darou Khoudos Commune authority which details aggregated monitoring data reflecting compliance related to deep aquifer: a. points of compliance, and b. withdrawal rates and volumes. The evidence does not include a transmission letter to all local

	b. Monitoring data for water quantity (i.e., flows and levels of surface waters, springs/seeps and groundwater), and the volume of water discharged and extracted/pumped for mining operations.		community stakeholders or information to confirm that water data is publicly available or available to stakeholders upon request.
4.2.5.2.	The operating company shall develop and implement effective procedures for rapidly communicating with relevant stakeholders in the event that there are changes in water quantity or quality that pose an imminent threat to human health or safety, or commercial or natural resources.	⊗	The evidence includes a written procedure to report water-related emergencies (HSE-PRO-60-05), GCO Internal Operation Plan (ERP) Diogo Mining Complex (September 23, 2020), a grievance procedure, and extract from the grievance register for 2023 and 2022. The emergency response identifies industrial operation scenarios and illustrates the grievance process aimed at community stakeholders. The extract from the grievance register includes a potato and cassava production field flooding, which is considered a major event (27 April 2022). The evidence does not include technical descriptions of emergencies related to water quality or quantity, details of external contacts to be informed (communities, water authorities, etc.), to indicate that procedures are shared with relevant stakeholders (e.g., public safety agencies, first responders, etc.), or include actions taken when trigger levels are exceeded. The evidence does not include all communities along the dredge path.
4.2.5.3.	The operating company shall discuss water management strategies, performance and adaptive management issues with relevant stakeholders on an annual basis or more frequently if requested by stakeholders.	⊗	The evidence includes meeting minutes with one commune and 4 villages, water management regulator and workshop involving local industries (March 2022), and aggregated annual environmental results shared with institutional stakeholders. The evidence does not include a cross segment of all communities affected by mining project activities or water quality management strategies and performance results. Similarly, the evidence does not include the actions taken by the company to address the request noted during the Darou Khoudos 12 October 2023 meeting

Chapter 4.3—Air Quality			Basis for rating
4.3.1.1.	The operating company shall carry out air quality screening to determine if there may be significant air quality impacts associated with its operations.	●	The operation is located in the dunes of the Senegalese coast north of Dakar and its construction phase started in 2011. The sand that naturally occurs in that region can be mobilized through wind, traffic, and construction sites such as mines, which can lead to an increase in dust pollution and negatively affect air quality. The evidence includes a number of environmental and social impact assessments (ESIAs 2005, 2011, 2014, 2022) developed by external consultants and an air quality management plan (July 2023). The Environmental and Social Update Report (2011, Chapter 7.5.3.) includes an air quality impact assessment and concludes that modelled emissions from the power plant will not exceed Senegalese air quality limits for sulfur dioxide, carbon monoxide, PM10, and nitrogen oxides. The Environmental and Social Impact Assessment, Chapter 4.2.2.4 (2014) indicates that the company has carried out an air quality screening, which documents the dust deposition in mg/m2/day for five (5) measurement points around the operation in 2013. The assessment concludes that industrial or transportation processes do not contribute to dust deposition. The Air Quality Monitoring and Management Plan (July 2023) refers to the 2013 air quality data for particulate matter. Interviews with a sample of stakeholders documented in the EISA (Chapter 6.3, 2014) indicate that the dust generated by the company's use of roads and the train track has negative impacts on their health, crops, and livestock. The evidence does not include screening information for the production phase of the operation, measurements or an inventory of other potential emissions generated as a result of mining and earthwork equipment and clearing and reclamation activities. It is unclear whether the dust deposition measurements in the 2014 ESIA are monthly or annual averages, or maximum values. The

assessment does not explain why operations-related emissions of inorganic and organic pollutants are deemed insignificant. The Air Quality Monitoring and Management Plan from 2023 does not account for the Dry Mining Unit activity starting in 2020.

Corrective Action Period Finding :

Since the initial audit, the company has provided an Air Quality and Noise Management Plan (Earth Systems, June 2025), which describes the continental, regional, and local climate (hot semi-arid), meteorology (wind patterns and precipitation), and baseline air quality conditions. Baseline conditions are influenced by two dominant seasonal wind patterns: during the dry season, Saharan dust is transported to the project area, while the wet season brings coastal winds that increase humidity and rainfall. The plan identifies anthropogenic sources of dust (primarily agriculture and timber burning) and project-related sources, including emissions from vehicles on unpaved roads and general vehicular exhaust.
The plan documents and analyzes air quality monitoring results for PM2.5, PM10, dust fallout, SOx, and NOx based on monthly sampling conducted in 2024, supplemented with monitoring data for CO and ozone collected in March 2025. Two air quality modelling exercises using the AERMOD software and US EPA guidelines are described: one to assess PM2.5 emissions from dredging, mining, and rehabilitation activities, and another to evaluate gaseous emissions (NOx, SOx, CO) from the site's power station and the materials concentrator plant (MCP). The models consider dust (PM2.5) generated from haul roads, mined and rehabilitated areas, vehicles, mobile plant, and mineral sands drying, and gaseous emissions from diesel generators and dry circuits. The modelling results are used to estimate 1-hour, 24-hour, and annual average concentrations and dispersion areas of these pollutants. These are compared to both WHO guidelines and Senegalese air quality standards, and the assessment identifies areas where these limits may be exceeded, including potential impacts on nearby sensitive receptors (Chapter 7). Chapter 8.10 of the plan outlines the company's stakeholder

			engagement process, including efforts to collect feedback from local communities on perceived air quality impacts. The evidence indicates that the company has conducted a screening for potentially significant air quality impacts associated with mine-related activities.
4.3.1.2.	During screening, or as part of a separate data gathering effort, the operating company shall establish the baseline air quality in the mining project area.	◐	The construction phase of the operation started in 2011. The Environmental and Social Update Report (2011) indicates that the company has carried out general studies of air quality in Senegal (Chapter 11.4.2). The report indicates that there is no existing air quality data for the project area (Chapter 11.4.2) but that there are naturally high levels of dust at the mine site because of the presence of sand dunes and strong winds which lead to likely exceedances in terms of dust concentrations (page 4-20). The 2014 ESIA, Chapter 4.2.2.4, indicates that the company has carried out an air quality screening, which documents a baseline dust deposition in mg/m2/day for five (5) measurement points around the operation in 2013. The evidence does not indicate that the company has established a baseline along the length of the project or for air quality, except dust fallout prior to initiating operation. Corrective Action Period Finding : Since the initial audit, the company has provided the Environmental and Social Impact Assessment (ESIA) for the mine expansion (Tropical, October 2022), the ESIA for the solar power plant (EES, November 2022), and the Air Quality and Noise Management Plan (Earth Systems, June 2025). The November 2022 ESIA (Chapter 4.4.6) indicates that the company documented baseline dust deposition values in mg/m^2/day at five measurement points around the operation in 2013. The October 2022 ESIA describes a targeted air quality monitoring campaign carried out between February 24 and March 2, 2022 during the dry

			season, when air quality tends to be at its worst. Measurements were taken at sensitive receptor sites (Khonk Yoye, Ndiobene, Lompoul-sur-Mer, Lompoul Kaw, Diourmel, and the Rony Deug tourist area) located away from the active mine to reflect background conditions. Pollutants monitored included PM2.5, PM10, and NO_2. Results generally indicated concentrations below World Health Organization guideline values, though some elevated readings were attributed to nearby construction activity. The Air Quality and Noise Management Plan (June 2025) supplements this by describing regional and local climate, meteorological patterns, and baseline air quality conditions. The plan also reports that a third-party consultant collected additional baseline data in March 2025 around the dredge site at eight locations, measuring PM2.5, PM10, NO_x, SO_2, CO_2, and ozone. These data were gathered through short-term campaigns (3–6 days) representing both upwind and downwind conditions. The evidence indicates that the company has made efforts to characterize baseline air quality using a combination of historical data (2013), pre-expansion monitoring (2022), and supplemental measurements (2025). The evidence does not include details to confirm the company has consolidated these datasets into a single, integrated baseline for the project area that reflects temporal and spatial variability along the length of the project.
4.3.1.3.	If screening or other credible information indicates that air emissions from mining-related activities may adversely impact human health, quality of life or the environment, the operating company shall undertake an assessment to predict and evaluate the significance of the potential impacts.		The evidence includes the company's ESIA's (2011 and 2014) developed by external consultants. The Environmental and Social Update Report, Chapter 7.5, 2011 and the ESIA, Chapter 4.2, 2014) discusses potential impacts on air quality. The ESIA contains information on operation-related concerns of community stakeholders (Chapter 6.3). Concerns relate to dust generated by the company's use of roads and the construction of the railroad, which potentially cause adverse impacts on human and livestock health, and market garden produce yields (Chapter 6.3). These concerns are

ongoing as confirmed through interviews with stakeholders during the onsite audit, highlighting the dust generated by the company's use of the laterite road.

While the evidence indicates that a range of impacts on air quality is evaluated, it does not include an assessment to predict and evaluate the significance of potential impacts on air quality including respirable crystalline silica from various mining activities differentiated from background such as land clearing, vehicle transport, dry mining, or cumulative impacts considering unvegetated regions of the dredge path.

CAP Findings:

Since the initial audit, the company has provided the Environmental and Social Impact Assessment (ESIA) for site expansion (Tropical, October 2022), the ESIA for the Addition of a Solar Power Plant (EES, November 2022), the Environmental and Social Update (Eramet, Chapter 7, 2025), and the Air Quality and Noise Management Plan (Earth Systems, June 2025). The October 2022 and November 2022 ESIAs both include air quality impact assessments that identify high impacts during the operational phase and low to medium impacts during construction, with residual impacts reduced to low or medium after the implementation of mitigation measures. Cumulative impacts from the solar project are assessed as medium, with residual impacts remaining low. The Environmental and Social Update (Chapter 7.5) includes an air quality impact statement confirming that the company has analyzed the significance of air quality impacts, noting that pollutant levels may exceed international thresholds and could potentially affect sensitive receptors, including community members. While the Air Quality and Noise Management Plan does not include a structured impact assessment assigning significance levels, Chapters 7 and 8 describe air modelling exercises and company consultation with community stakeholders to gather feedback on perceived air quality impacts. This indicates that the company has taken steps to inform its impact assessment using both quantitative air quality data and stakeholder

			feedback. Interviews with community stakeholders reported that dust related to mining activities impacts their health (respiratory and skin-related), market gardens, and daily chores, such as drying laundry outside. They indicated that crops affected by dust are considered for compensation by the company. Interviews with the company indicate that stakeholder consultation regarding air quality impacts were conducted as part of a human rights impact assessment, with stakeholders reporting concerns regarding dust from unpaved roads and health impacts. The evidence indicates that the company has identified air quality impacts related to mining activities and evaluated their significance. The evidence does not yet include an updated impact assessment that considers the data collected from the air modelling and stakeholder consultation, including potential impacts to health.
4.3.1.4.	The assessment shall include the use of air quality modeling and monitoring consistent with widely accepted and documented methodologies to estimate the concentrations, transport and dispersion of mining-related air contaminants.	●	The evidence includes ESIAs (2011 and 2014) prepared by external consultants. The Environmental and Social Update Report (2011, Chapter 7.5) includes an air quality dispersion model exercise using widely accepted methodologies (AUSPLUME Gaussian Plume Dispersion Model based on US EPA calculations) to determine potential emissions from the power plant for sulfur dioxide, carbon monoxide, PM10, and nitrogen oxides. The results indicate that predicted maximum concentrations of annual and daily averages will not exceed the Senegalese air quality limits (Standard NS-05-062) at residential receptors. Monitoring methods are broadly outlined in Chapter 14. Interviews with local stakeholders documented in the EISA (Chapter 6.3, 2014) indicate that the dust generated by the company's use of roads and the train track has negative impacts on their health, crops, and livestock. These concerns are ongoing as confirmed through interviews with stakeholders during the onsite audit,

highlighting the dust generated by the use of the laterite road.

The evidence does not include information to confirm the company has carried out an impact assessment for emission sources other than the power plant, such as land clearing, the dredging operation and reclamation, and other pollutants, such as dust, nitrogen oxides, carbon monoxide, and carbon dioxide.

Corrective Action Period Finding :

Since the initial audit, the company has provided Air Quality and Noise Management Plan (Earth Systems, June 2025), which indicates the company:
- has modelled air quality using the AERMOD software and US EPA guidelines to predict concentrations, transport and dispersion of relevant air contaminants including PM2.5, NOx, SOx, and CO. The emission sources considered in the models include dredging, mining, and rehabilitation activities including the use of unsealed roads by company vehicles and vehicle exhaust, the site's power station and the materials concentrator plant (MCP).
- maintains around 20 air quality monitoring sites at key operational areas (power station, active mine area, workshop) and sensitive receptors (Fott, Diourmel, Thiamat, Lompoul, Mbeyenne, Ndieyenne) to measure PM2.5 and PM10, and 10 monitors to capture dust deposition on a monthly basis (Table 8-2: Details of Ongoing Air Quality and Noise Monitoring Sites). Monitoring procedures follow national standards for ambient air pollution concentration.
The plan indicates particulate dust emissions and SOx and NOx at the power station stacks are estimated based on fuel use.

Interviews with relevant staff confirms the use of widely accepted methodologies for air quality modelling.

The evidence indicates the company uses widely accepted air quality modelling methodologies to estimate the concentrations, transport and dispersion of mining-related air contaminants.

4.3.2.1.	Critical If significant potential impacts on air quality are identified, the operating company shall develop, maintain and implement an air quality management plan that documents measures to avoid, and where that is not possible, minimize adverse impacts on air quality.		The evidence, an Air Quality Monitoring and Management Plan (rev.1, July 2023), 26 p., an internal document prepared by environmental department staff, indicates that the company has preliminarily outlined some management strategies with air quality mitigation measures and corrective action thresholds. Mitigation measures for emissions, primarily dust, include roadway dust control, speed limits, rehabilitation of mined areas; and for the power plant and fuels, energy efficiency and the selection of low-sulfur fuel. Interviews with a sample of key staff indicate partial implementation of mitigation measures, including: -ongoing rehabilitation of mined areas (Monthly Environment Reports, January and February 2023) -measures to increase efficiency of the power plant (in progress), and -dust control via watering the laterite roads. A sample of stakeholders interviewed, among those who represent as potentially-affected but are not similarly recognized by the company such, among them growers and subsistence farmers whose fields border company transportation routes (unpaved roads and rail) report impacts to crop yields from dust and other ongoing health and agricultural impacts mentioned as part of the 2014 consultation (EISA, Chapter 6.3, 2014). The evidence does not include documentation of fugitive and process emission control measures, an assessment to confirm monitoring effectiveness (i.e., vehicle travel on laterite roads, dry mining, rail loading and transportation, land clearing, etc.) or confirmation strategies outlined in the plan are being implemented at the operational level (i.e., speed limits, water suppression, wind breaks, vegetation, roadway maintenance). Corrective Action Period Finding : Since the initial audit, the company has provided the Air Quality and Noise Management Plan (Earth Systems, June 2025), a new Air Quality Monitoring and Management Plan (EGC, July 2025), a

Procedure for Involving Stakeholders (HSE-PRO-40-12, EGC, March 2025), and a sample of Environmental Monthly Reports (EGC, January to May, 2025). The monthly reports include dust and PM_{10} monitoring data benchmarked against IFC and EU guidelines, showing exceedances in some months, typically at industrial sites. The Air Quality and Noise Management Plan and the Air Quality Monitoring and Management Plan outline mitigation options such as road wetting, use of windbreaks, minimizing exposed soil, progressive rehabilitation, use of cleaner fuels, reduction of vehicle movements, and establishment of ground cover. They also describe management strategies such as monitoring pollutant levels, tracking wind direction to limit dust generation downwind, and applying mitigation measures across the dredging areas, dry mining zones, haul roads, MSP operations, power station, and rehabilitation areas. Both plans include a Trigger Action Response Plan with defined thresholds and procedures for incident reporting, investigation, and corrective actions.
Haul roads: Traffic Speed Check Reports (EGC, 2023–2025), Water Truck Reports (EGC, June 2025), memos on speed limits (EGC, May 2024; no date), and the Bind-X Trial Report (Bind-X, March 2023) testing road binding material.
- MSP: Memo on Dust Control at the MSP Production Area (EGC, May 2025) describing baghouse maintenance, daily checklists, and supporting photos; Shutdown Plan (EGC, May 2025) documenting maintenance of air control equipment.
- Railroad: Locomotive Rental Contract (CFS, December 2024) showing rental of an additional locomotive to reduce truck transport and associated dust emissions.
- Power Plant: Overhaul and performance records (Wärtsilä and EGC, 2023–2024); Fuel Acceptance Procedure (EGC, August 2018); and Fuel Analysis Reports (VPS, January 2025) indicating cleaner fuel use.
- WCP/Dry mining: Clearing Block Maps (EGC, 2025) showing progressive clearing to minimize exposed soil and wind erosion.
- Monitoring network: Correspondence on procurement of additional air monitoring equipment (EGC, June 2025).
- Emission reduction: Installation Contract for Solar Power Plant (Les

			Spécialistes de l'Énergie SA and EGC, January 2025) and supporting ESIA (EES, November 2022). Interviews with the company confirm ongoing improvements, such as the planned application of binding agents on unpaved roads and solar power plant installation. Onsite observations verified dust suppression measures, including watering of laterite roads. The evidence, supported by interviews and observations, indicates that the company has developed and implemented a comprehensive set of measures to avoid, minimize and mitigate air quality impacts. As some of the documentation, including the Air Quality Monitoring and Management Plan and associated Trigger Action Response Plans, is recent, a document review during the next surveillance audit will be required to verify continued implementation of these management measures.
4.3.2.2.	Air quality management strategies and plans shall be implemented and updated, as necessary, over the mine life.	●	The Annual Report on the Environmental and Social Management Plan 2022 (2023, p.29 to 32) indicates that an air quality management plan has been implemented. The air quality monitoring and management plan determined mitigation measures and trigger threshold values for particulate matter as well as CO, NOx and SO2. The evidence does not include the details to confirm management plans are updated, or records of implementation (i.e., roadway dust suppression or other means) or response measures following exceedances in PM for specific locations to demonstrate effective implementation of the strategy and plan. Corrective Action Period Finding : Since the initial audit, the company has provided the Air Quality and Noise Management Plan (Earth Systems, June 2025), a new Air

Quality Monitoring and Management Plan (EGC, July 2025), and set of implementation records such as a Memo on Dust Control at the MSP Production Area (EGC, May 2025), two brochures on driving practices for drivers and operators (EGC, no date), Reports of Traffic Speed Checks (EGC, 2023, 2024, and 2025), a Safety Alert and a Memo from Human Resources reminding employees to adhere to speed limits (EGC, no date, and EGC, May 14, 2025), an Investigation Report (EGC, April 20, 2025) following stakeholder-filed grievances regarding dust, a sample of a haul road water spraying log (EGC, May 31, 2025), and an unpopulated presentation for the monthly environment review of the mine operations (EGC, no date). The Air Quality and Noise Management Plan (Earth Systems, updated June 2025, replacing the July 2023 version) reflects an updated air quality management strategy incorporating recent studies on emission sources, dispersion modeling, and monitoring results. Based on these updates, the company developed a stand-alone Air Quality Monitoring and Management Plan (EGC, July 2025).
Implementation of key mitigation measures is supported by a set of implementation records: dust suppression via road watering, traffic-related emission control through driver guidance and speed management, and site-specific dust management at the MSP, in addition to implementation measures outlined in 4.3.2.1. An Investigation Report (EGC, 20 April 2025) demonstrates assessment of air quality impacts and mitigation measures in response to stakeholder concerns, including prioritizing watering in cultivated areas, conducting measurements, distributing masks and goggles, and raising awareness of dust-related health risks. Since May 2025, the company reports that monthly review meetings are held between the Environment Department and relevant operational teams to assess the effectiveness of air quality measures, with updates tracked through an environmental dashboard (Monthly Routine Environment - Operation - Mine Operations, EGC, no date).

The evidence indicates the company implements and updates its air quality management strategies and plans.

4.3.3.1.	The operating company shall monitor and document ambient air quality and dust associated with the mining project by using personnel trained in air quality monitoring.	●	The monitoring data in the evidence Annual Report on the Environmental and Social Management Plan 2022 (2023, p.29 to 32) indicates that the company monitors ambient air quality and dust from the mining project. The Air Quality Monitoring and Management Plan (rev.1, July 2023) describes the air quality monitoring campaign and indicates that the company monitors for particulate matter (PM), sulfur dioxide, nitrogen oxides, and carbon monoxide emissions from the Power Station and Minerals Separation Plant (MSP) and unpaved roads. Air quality measurements are compared to IFC, French, and Senegalese quality standards to determine concentration limits. The evidence includes a Report on Power Plant Stack Emissions Testing (April 2023) indicating the implementation of air quality monitoring. The evidence does not include documentation, such as records of employee training related to air quality monitoring, names and credentials of contractors that carried out air quality monitoring, or reports produced by the service providers, that indicate that air quality monitoring is only undertaken by trained personnel. Corrective Action Period Finding : Since the initial audit, the company has provided the Air Quality and Noise Management Plan (Earth Systems, June 2025), a new Air Quality Monitoring and Management Plan (EGC, July 2025), an accreditation certificate for the Ginger Leces laboratory (Cofrac, April 2024), a sample of laboratory results of atmospheric emissions for 16-19 May 2025 (Ginger Leces, September 2025), a three CVs for employees conducting dust deposition monitoring (no date). The Air Quality and Noise Management Plan and the Air Quality Monitoring and Management Plan outline the company's ambient air monitoring program, including monthly dust deposition sampling at 10 sites (covering communities such as Foth, Ndieyenne, and Thiohmat, as well as operational areas such as haul roads and the MSP) and monthly PM2.5 and PM10 monitoring at approximately 20 sites (covering communities such as Diogo, Lompoul, and

			operational areas including the MSP, power station, rail, and port). The plans state that SOx and NOx emissions from the power station are estimated based on fuel use. Summary results of dust deposition and particulate matter monitoring for 2024 are presented in Tables 6-2 to 6-4 of the plan; however, data is missing for the months of July, August, and September, and many sites appear to have only one recorded measurement during the year. The CVs indicate that the three staff involved in dust monitoring have relevant technical backgrounds and field experience. Additional evidence, including the Ginger Leces laboratory's Cofrac accreditation and sample of laboratory results, indicates that the company has engaged a qualified third party to conduct air emissions monitoring at the power station (including generator sets, dryers, and baghouses). The evidence indicates the company has implemented an ambient air quality and dust monitoring program and maintains staff qualified to conduct air quality monitoring.
4.3.3.2.	Ambient air quality and dust monitoring locations shall be situated around the mine site, related operations and transportation routes and the surrounding environment such that they provide a representative sampling of air quality sufficient to demonstrate compliance or non-compliance with the air quality and dust criteria in 4.3.4.3, and detect air quality and dust impacts on affected communities and the environment. Where modeling is required (see 4.3.1.4) air monitoring locations shall be informed by the air quality modeling results.		The Environmental and Social Update Report (2011, Chapter 7.5.3.) includes an air quality impact assessment and concludes that modeled emissions from the power plant will not exceed Senegalese air quality limits for sulfur dioxide, carbon monoxide, PM10, and nitrogen oxides. The results indicate that maximum concentrations of annual and daily averages will not exceed the Senegalese air quality limits (Standard NS-05-062) at residential receptors. The evidence, Annual Report on the Environmental and Social Management Plan 2022 (2023) includes air quality monitoring results including data for dust, carbon monoxide, carbon dioxide, sulfur dioxide, and nitrogen oxide. The Air Quality Monitoring and Management Plan (rev.1, July 2023) provides a map of dust sampling points (section 2.3.2) indicating that these are located around the MSP and in the area between the mine path and the MSP. The evidence does not disclose the air quality and dust monitoring

locations outside the vicinity of the MSP to determine whether the monitoring provides a representative sampling of air quality that would be sufficient to demonstrate compliance or non-compliance with the air quality and dust criteria and detect air quality and dust impacts on affected communities and the environment.

Corrective Action Period Finding :

Since the initial audit, the company has provided the Air Quality and Noise Management Plan (Earth Systems, June 2025), which outlines the use of air quality modeling and monitoring to identify areas potentially affected by mine-related emissions, including sensitive receptors. The plan describes proposed updates to the monitoring network to reflect operational changes, such as the introduction of dry mining in 2022. Current monitoring locations include some operational areas (e.g., haul roads, the MSP, power station, rail, and port) and some of the surrounding communities such as Diogo, Lompoul, Foth, Ndieyenne, and Thiohmat. Air dispersion modeling results presented in the plan (Figures 7-1 and 7-2) indicate that communities near dredge and mining areas, specifically Lompoul and Khinine Alassane, may experience PM2.5 concentrations (24-hour average) more than twice the World Health Organization guideline value, with short-term (1-hour) exceedances also projected for several settlements. For the power station, modeled NOx, SOx, and CO emissions did not show exceedances.

Interviews with relevant staff indicate that the selection of monitoring locations is based on the updated atmospheric dispersion study incorporating recent emissions inventory data (including dry mining activities), local meteorological conditions, site topography, proximity to sensitive receptors (e.g., nearby villages and dwellings), and results of historical air quality monitoring campaigns, to ensure representative and compliant monitoring of potential impacts.

The evidence, supported by interviews, indicates the company has established ambient air quality and dust monitoring locations

			around the mine site and related operations that aim to provide representative sampling to detect potential impacts on communities and the environment, with monitoring sites selected based on updated air quality modeling results. Since some of the evidence is recent, the implementation of recently added and planned monitoring locations will be reviewed during the surveillance audit to confirm continuation of representative sampling along the progressing dredge path is implemented.
4.3.4.1.	New mines and existing mines shall comply with the European Union's Air Quality Standards (EU Standards) as amended to its latest form (See Table 4.3, below) at the boundaries of the mine site and transportation routes, and/or mitigate exceedances as follows: a. If a mine is located in an airshed where baseline air quality conditions meet EU Standards, but emissions from mining-related activities cause an exceedance of one or more parameters, the operating company shall demonstrate that it is making incremental reductions in those emissions, and within five years demonstrate compliance with the EU Standards; or b. If a mine is located in an airshed where baseline air quality is already degraded below EU Standards, the operating company shall demonstrate that emissions from mining-related	—	Not assessed. The GCO Air Quality Report (2023) indicates that the company complies with the Senegalese air quality standard (NS 05 062) and with the International Finance Corporation's Air Emissions and Ambient Air Quality Guidelines for its emissions of carbon monoxide, nitrogen oxide, nitrogen dioxide, sulfur dioxide and dust (page 13).

	activities do not exceed EU Standards, and make incremental improvements to the air quality in the airshed that are at least equivalent to the mining project's emissions.		
4.3.4.2.	As an alternative to 4.3.4.1, the operating company may undertake a risk-based approach to protecting air quality as follows: a. New and existing mines shall comply with host country air quality standards at a minimum, and where no host country standard exists mines shall demonstrate compliance with a credible international best practice standard; b. Where compliance is met for host country standards but the mine experiences a residual risk related to its air emissions, then more stringent international best practice standards shall apply; c. Where compliance is met for international best practice standards and a mine still experiences a residual risk from its air emissions, then the mine shall set more stringent self-designed limits, and implement additional mitigation measures to meet those limits; and d. For all air-emissions-related risks,	–	Not assessed. The GCO Air Quality Report (2023) indicates that the company complies with the Senegalese air quality standard (NS 05 062) and with the International Finance Corporation's Air Emissions and Ambient Air Quality Guidelines for its emissions of carbon monoxide, nitrogen oxide, nitrogen dioxide, sulfur dioxide and dust (page 13).

	the mine shall demonstrate that it is making incremental reductions in emissions, through a multi-year phased plan with defined timelines.		
4.3.4.3.	Dust deposition from mining-related activities shall not exceed 350 mg/m2/day, measured as an annual average. An exception to 4.3.4.3 may be made if demonstrating compliance is not reasonably possible through ordinary monitoring methods. In such cases the operating company shall utilize best available practices to minimize dust contamination.	–	Not assessed. The company provided its Annual Report on the Environmental and Social Management Plan 2022 (2023), which indicates that the operation's dust emissions were below the Senegalese dust emission limit set out in NS-05-062 with values ranging from about 10 to 20 mg/m3 (page 31). The evidence does not indicate if the dust emissions reflect daily averages, annual averages, maximum values, or similar, or what the dust deposition is in mg/m2/day.
4.3.5.1.	The operating company shall ensure that its air quality management plan and compliance information is up-to-date and publicly available, or made available to stakeholders upon request.	●	The evidence, Annual Report on the Environmental and Social Management Plan 2022 (2023), indicates that the air quality management plan is up to date. The evidence, Transmission of the Annual Monitoring Report (2023), indicates that the company provides aggregated air quality monitoring including compliance information to institutional stakeholders including government agencies and Darou Khoudoss commune officials. Interviews with some company staff indicate that they would share information with stakeholders if requested. The evidence does not include details to confirm whether the plan or the data are publicly accessible (such information requests, grievance responses, etc. related to air quality). Interviews with affected stakeholders indicate this is an interest and concern for which additional details have been requested, among those stakeholders and workers impacted by dust created by vehicle travel on latrite roads and who are not considered potentially affected. Corrective Action Period Finding :

Since the initial audit, the company has provided the Air Quality and Noise Management Plan (Earth Systems, June 2025); attendance sheets and presentation materials from two participatory monitoring campaigns (EGC, April and May 2025); PM10 monitoring results with associated attendance records (Eramet, May 2025); a Participatory Environmental Monitoring Report (EGC, April 2025); and schedules of planned and completed participatory monitoring activities for 2025. The evidence indicates that the company has updated its air quality management strategy through the Air Quality and Noise Management Plan (Earth Systems, previous version July 2023, updated in June 2025) and that the company has initiated and implemented participatory environmental monitoring campaigns in 2025, covering water, air quality, and noise. The first campaign, conducted over three days in April, included capacity-building sessions with representatives from local authorities and nearby villages such as Kab Gaye, Darou Khoudoss, Thieppe, and Diokoul. Air quality field data collection was carried out in areas not yet affected by dredge operations to capture baseline values. Eleven individuals participated in the fieldwork, ten of whom were community members. PM10 monitoring results and basic interpretations were presented in a follow-up meeting in May 2025, attended by thirteen people, including nine community representatives. The second campaign, conducted in May, involved PM10 monitoring with fifteen participants, including eight community stakeholders. Schedules indicate the company plans to continue such campaigns.

The evidence indicates that the company has shared some air quality monitoring results, specifically PM10 values, with selected local stakeholders through participatory processes. It also states that air quality information can be requested through the company's website or from information offices in Diogo and Lompoul.

Chapter 4.4—Noise and Vibration			Basis for rating
4.4.1.1.	The operating company shall carry out screening to determine if there may be significant impacts on offsite human noise receptors from the mining project's noise and/or vibration. Screening is required at all new mines, and also at existing mines if there is a proposed change to the mine plan that is likely to result in a new source of noise or vibration or an increase in existing noise or vibration levels.	●	The operation mines dune sand with the help of a mobile dredger. Common noise and vibration emitters associated with mine operations, such as dump trucks, shovels, and blasts, are not utilized in this operation. The Environmental and Social Update (2011) identified sources of noise during different stages of the mine operation as well as potential noise receptors, such as the nearby village Diogo. The Environmental and Social Impact Assessment (ESIA, 2014) indicates that the company has carried out a screening exercise to determine if there may be significant impacts on offsite human noise receptors from the mining project's noise. Noise measurements from 2014 indicate that the operation's noise emissions are below the Senegalese legal limit and that the company does not cause any significant impact on noise emissions. Noise and vibration to potential receptors were not observed at the time of the site visit, based upon a sample of areas visited, and interviews with a sample of stakeholders indicate this is not a theme of concern, and this is supported through a review of entries in the most recent grievance log (2022 to 2023). The noise data from the 2014 ESIA is specific to the Mineral Separation Plant area and its impact on north and south Diogo village noise monitoring stations and does not include noise or vibration data for villages or for biodiversity located along the path of the Wet Concentration Plant (WCP) or dredge as the operation progresses to the north and are not considered as part of the ESIA screening process. Corrective Action Period Finding : Since the initial audit, the company has provided the Environmental and Social Impact Assessment (ESIA) for the mine expansion (Tropical, October 2022), the Environmental and Social Update (ESU) (EGC, Chapter 5, 2025), a Noise and Vibration Monitoring and Management Plan (HSE-PLN-37, EGC, June 2025), and a Report on

Noise Monitoring for Villages along the Mine Path (EGC, April 2025). The October 2022 ESIA includes a review of monthly noise monitoring data from January 2019 to August 2020 at five locations (Mbeyenne, Ndieyenne, Diogo North, Camp, and Resettlement site), with exceedances noted in residential areas in early 2019. It identifies key noise and vibration sources such as dredging, dry mining, vehicle movement, processing operations, and rail transport. The assessment describes potential impacts during construction as low, but during operation as significant due to the proximity of settlements such as Diourmel, Thiakhmat, and Lompoul-sur-Mer. With mitigation measures (e.g., limiting noisy activities, maintaining roads and equipment, and installing mufflers), the impact significance was estimated to be reduced to medium. The ESIA also modeled truck noise attenuation over distance to estimate the impact radius for mobile noise sources. The 2025 ESU describes a baseline noise and vibration measurement campaign by third-party Earth Systems along the future mine path (2025–2029) carried out in March 2025. It also outlines ongoing monthly noise monitoring with continuous logging equipment in several locations across the project area, including Diogo North and South, Mbeyenne, Ndieyenne, Diorumel, Thiakhmat, and Lompoul. Vibration measurements from 2025 show increased vibration levels closer to the active dredge, indicating potential for future impact in areas the dredge will pass through. The Noise and Vibration Monitoring and Management Plan (April 2025) states that assessments indicate vibration levels are very low and that impacts to the environment, including fauna, flora, and local infrastructure, are negligible. The April 2025 report describes a noise baseline monitoring campaign carried out in five villages located near the projected mine path (Keur Ablaye Ndiaye, Ndam Khol, Keur Mamadou Oumou Ba, Keur Abdou Ka, and Keur Amadou Ba) prior to dredge operations in those areas. Noise levels were recorded during the day over 12-hour periods using sound level meters. Results showed LAeq levels ranging from 41.5 to 56.2 dB in April and June 2025, with only one measurement above the IFC guideline of 55 dB for daytime residential areas. Nighttime noise measurements for the same locations range from 40.2 to 59.7 dB between May and June 2025,

			with 6 out of 8 measurements exceeding IFC guidelines of 45 dB for nighttime residential areas. It should be noted that the distance of the dredge operation to the villages was documented at 1.2 - 2.8 km. Noise measurements at the dredge indicate noise is below the IFC guideline for industrial noise (70 dB). Interviews with relevant staff indicate that no complaints have been received from stakeholders regarding noise or vibrations. The evidence indicates that the company has conducted noise and vibration screening through multiple campaigns, which identify human receptors, potential noise and vibration sources, and assess the impact significance based on guideline values.
4.4.1.2.	If screening identifies potential human receptors of noise from mining-related activities, then the operating company shall document baseline ambient noise levels at both the nearest and relevant offsite noise receptors.		The evidence, Environmental and Social Update (2011), indicates the company identified the village of Diogo as a potential noise receptor. The ESIA (2014) includes noise monitoring data for the year 2013, which is during the construction phase of the mine. The Annual Report on the Environmental and Social Management Plan 2022 (2023) indicates that noise monitoring is carried out at the site and neighboring villages and that the measurements include mine-related traffic noises and are therefore not baseline measurement. The evidence indicates that noise was considered as a potential impact and determined to be not relevant. Noise and vibration impacts to potential receptors were not observed at the time of the site visit based upon a sample of areas visited, and interviews with a sample of stakeholders indicate this is not a theme of concern, and this is supported through a review of entries in the most recent grievance log (2022 to 2023). The evidence does not include all areas of the mine concession or all mining activities or villages. Corrective Action Period Finding : The mine is an existing mine. Since the initial audit, the company

			has provided the Environmental and Social Impact Assessment for the mine expansion (Tropical, October 2022), the Environmental and Social Update (ESU) (EGC, 2025), and a Report on Noise Monitoring for Villages along the Mine Path (EGC, April 2025). The 2025 ESU describes a baseline noise measurement campaign by third-party Earth Systems along the future mine path (2025–2029) carried out in March 2025. It also outlines ongoing monthly noise monitoring with continuous logging equipment in several locations across the project area, including Diogo North and South, Mbeyenne, Ndieyenne, Diorumel, Thiakhmat, and Lompoul. The April 2025 Report describes a noise baseline monitoring campaign carried out in five villages (Keur Ablaye Ndiaye, Ndam Khol, Keur Mamadou Oumou Ba, Keur Abdou Ka, and Keur Amadou Ba) located near the projected mine path for 2025 prior to dredge operations in those areas. Noise levels were recorded during the day over 12-hour periods using sound level meters. Results showed LAeq levels ranging from 46.3 to 54.7 dB, below the IFC guideline of 55 dB for daytime residential areas. The evidence indicates that the company has documented baseline ambient noise levels at several identified and relevant offsite human receptors along both the current and projected mine path. The evidence does not indicate that baseline ambient noise monitoring has been conducted at both the nearest and all relevant offsite receptors across the full mine concession, nor that baseline data comprehensively cover nighttime conditions at all potentially affected offsite human receptors where screening identifies potential receptors of mining-related noise.
4.4.2.1.	If screening or other credible information indicates that there are residential, institutional or educational noise receptors that could be affected by noise from mining-related activities,		The evidence, Annual Report on the Environmental and Social Management Plan 2022 (2023), indicates that the mining-related noise generally does not exceed the Senegalese noise limits defined in Article L84 Decree 2011-282 of 55-60 dbA during the daytime and 40 dBA during the nighttime, except for a few occasions where

then the operating company shall demonstrate that mining-related noise does not exceed a maximum one-hour LAeq (dBA) of 55 dBA during the hours of 07:00 to 22:00 (i.e., day) and 45 dBA at other times (i.e., night) at the nearest offsite noise receptor. These hours may be adjusted if the operating company can justify that alternative hours are necessary and/or appropriate because of local, cultural or social norms.		noise impacts are caused due to heavy equipment and trains. The report does not include the noise level monitoring data and a list of human potential receptors. Neither the ESIA (2014), nor the Senegalese noise standard explains which hours are considered daytime and which are considered nighttime, and the duration of acceptable noise limit exceedances. In addition, the annual 2022 environmental monitoring report (section 5.2.4.4) confirms IFC / World Bank noise level exceedances from heavy vehicles but does not include details on the frequency and extent of the exceedances. Corrective Action Period Finding : Since the initial audit, the company has provided the Noise and Vibration Monitoring and Management Plan (HSE-PLN-37, EGC, June 2025), an Air Quality and Noise Mangement Plan (Earth Systems, June 2025), a Report on Noise Monitoring for Villages along the Mine Path (EGC, April 2025), a sample Monthly Noise Monitoring Report (EGC, June 2025) and samples of Monthly Environmental Reports (EGC, April and June 2025). The Air Quality and Noise Management Plan presents monthly noise monitoring data for the year 2024 at 11 communities along the project corridor, indicating few exceedances of IFC daytime thresholds (no nighttime data provided). Monthly environmental reports from April and May 2025 include results for 11 and 6 community locations, respectively (e.g., 7 Hamlet Resettlement, Mbeyenne, Diourmel, Thiakhmat, Lompoul), with daytime levels below 55 dB across all sites. The June 2025 Noise Monitoring Report records daytime LAeq levels between 46.3 and 54.7 dB, within the 55 dB IFC threshold for residential areas near the dredge, and nighttime levels between 40.2 and 59.7 dB, with exceedances attributed to wind, animal activity, village noise, and irrigation pumping. The evidence indicates that the company's defined daytime and nighttime monitoring windows align with IFC guideline hours. The Noise and Vibration Monitoring and Management Plan models propagation from fixed and mobile sources (e.g., dredge, drills, vehicles), showing noise levels below 45 dB(L) beyond 0.8-1.0 km from emitters. The Noise Monitoring Report

			for Villages along the Mine Path (EGC, April 2025) records distances of 1.2–2.8 km between dredge and villages. Interviews with relevant staff indicate that no stakeholder complaints have been received regarding noise or vibrations, and that noise monitoring and results review are integrated into the participatory monitoring program. One stakeholder group, out of approximately 20 groups interviewed, reported that noise from the operation may affect nearby livestock, while most stakeholders did not report noise from mining activities as a concern. The evidence, supported by interviews, indicates noise in communities along the project's footprint are within thresholds, and that impacts due to dredging and dry mining activities are unlikely to contribute to exceedances. Since some of the evidence, including the noise monitoring plan and the implementation of nighttime noise monitoring, is recent, continued implementation and adherence to threshold limits will be further reviewed during the next IRMA surveillance audit.
4.4.2.2.	The following exceptions to 4.4.2.1 apply: a. If baseline ambient noise levels exceed 55 dBA (day) and/or 45 dBA (night), then noise levels shall not exceed 3 dB above baseline as measured at relevant offsite noise receptors; and/or b. During periods of blasting, the dBA levels may be exceeded, as long as the other requirements in 4.4.2.4 are met.	—	The evidence does not include the details to confirm exceptions can be made to requirement 4.4.2.1, as the company did not provide baseline ambient noise levels at both the nearest and relevant offsite noise receptors, that indicate baseline levels exceeding 55 dBA (day) and/or 45 dBA (night), as in (a). Sub-requirement (b) is not applicable, as the operation does not utilize blasting as part of its mining cycle. Corrective Action Period Finding : Not relevant. Since the initial audit, the company has provided the Environmental and Social Impact Assessment for the Mine Expansion (Tropical, October 2022), the Noise and Vibration Monitoring and Management Plan (HSE-PLN-37, EGC, June 2025), and the Report on Noise Monitoring for Villages along the Mine Path

			(EGC, April 2025). The Noise and Vibration Monitoring and Management Plan models noise propagation from fixed and mobile sources (e.g., dredge, drills, vehicles), showing noise levels below 45 dB(L) beyond 0.8–1.0 km from emitters. The April 2025 Noise Monitoring Report for Villages along the Mine Path records distances of 1.2–2.8 km between dredge and villages, indicating that site operations are unlikely to contribute to nighttime noise exceeding baselines by more than 3 dB. The evidence include daytime baseline noise data indicating that: a. daytime baseline noise levels are below the IFC daytime threshold of 55 dB and the mine is unlikely to contribute to more than 3dB above the nighttime baseline at relevant offsite receptors due to distances; and, b. no blasting is conducted at the mine site. Since nighttime monitoring has only recently been implemented (June 2025), verification during the next IRMA surveillance audit is required to confirm that mine operations do not contribute to exceedances above the nighttime baseline.
4.4.2.3.	If screening or other credible information indicates that there are only industrial or commercial receptors that may be affected by noise from mining-related activities, then noise measured at the mine boundary or nearest industrial or commercial receptor shall not exceed 70 dBA.	—	Not relevant. The most sensitive noise receptors that may be affected by mining noise are the residential occupations near the Mineral Separation Plant, in the village of Diogo and along the dredge path.
4.4.2.4.	If screening or other credible information indicates that noise or vibration from blasting activities may impact human noise receptors, then blasting operations at mines shall be undertaken as follows:	—	Not relevant. The company does not utilize blasting as part of its mining cycle.

	a. A maximum level for air blast overpressure of 115 dB (Lin Peak) shall be exceeded on no more than 5 % of blasts over a 12-month period; b. Blasting shall only occur during the hours of 09:00 to 17:00, on traditionally normal working days; and c. Ground vibration (peak particle velocity) shall neither exceed 5 mm/second on 9 out of 10 consecutive blasts, nor exceed 10 mm/second at any time.		
4.4.2.5.	Mines may undertake blasting outside of the time restraints in 4.4.2.4.b when the operating company can demonstrate one or more of the following: a. There are no nearby human noise receptors that will be impacted by blasting noise or vibration; b. Alternative hours are necessary and/or appropriate because of local, cultural or social norms; and/or c. Potentially affected human receptors have given voluntary approval for the expanded blasting hours.	—	Not relevant. The company does not utilize blasting as part of its mining cycle.

4.4.2.6.	If a credible, supported complaint is made to the operating company that noise or vibration is adversely impacting human noise receptors, then the operating company shall consult with affected stakeholders to develop mitigation strategies or other proposed actions to resolve the complaint. Where complaints are not resolved then other options, including noise monitoring and the implementation of additional mitigation measures, shall be considered.	—	Not Relevant. The Environmental and Social Update (2011) identified sources of noise during different stages of the mine operation as well as potential noise receptors, such as the nearby Diogo village. The 2011 ESIA provides mitigation rational in the event noise issues emerge in the course of mining operations. Noise measurements from 2014 indicate that the operation's noise emissions are below the Senegalese legal limit and that the company does not cause any significant impact on noise emissions. The evidence includes a review of data from the complaint register (2022 - 2023), and no noise and vibration-related items were observed or mentioned in interviews with a sample of stakeholders at the time of the site visit to 2023). Note that the evidence does not include complaint data prior to April 2022.
4.4.2.7.	All noise- and vibration-related complaints and their outcomes shall be documented.	—	Not Relevant. The Environmental and Social Update (2011) identified sources of noise during different stages of the mine operation as well as potential noise receptors, such as the nearby village Diogo. Noise measurements from 2014 indicate that the operation's noise emissions are below the Senegalese legal limit and that the company does not cause any significant impact on noise emissions. The evidence includes a review of data from the complaint register (2022 - 2023), and no noise and vibration-related items were observed or mentioned in interviews with a sample of stakeholders at the time of the site visit to 2023). Note that the evidence does not include complaint data prior to April 2022.
4.4.3.1.	When stakeholders make a noise-related complaint, the operating company shall provide relevant noise data and information to them. Otherwise, noise data and information shall be made available to stakeholders upon request.	—	Not Relevant. The Environmental and Social Update (2011) identified sources of noise during different stages of the mine operation as well as potential noise receptors, such as the nearby village Diogo. Noise measurements from 2014 indicate that the operation's noise emissions are below the Senegalese legal limit and that the company does not cause any significant impact on noise emissions. The evidence includes a review of data from the complaint register (2022 - 2023), and no noise and vibration-related items were observed or mentioned in interviews with a sample of stakeholders at the time of the site visit to 2023).

			Note that the evidence does not include complaint data prior to April 2022.

Chapter 4.5—Greenhouse Gas Emissions			Basis for rating
4.5.1.1.	Critical The operating company or its corporate owner shall develop and maintain a greenhouse gas or equivalent policy that commits the company to: a. Identifying and measuring greenhouse gas emissions from the mining project; b. Identifying energy efficiency and greenhouse gas reduction opportunities across the mining project; c. Setting meaningful and achievable targets for reductions in absolute greenhouse gas emissions at the mine site level or on a corporate-wide basis; and d. Reviewing the policy at least every five years and revising as needed, such as if there are significant changes to mining-related activities, new technologies become available, or there are newly identified opportunities for reductions.		The evidence (GCO Energy and Climate Policy, 2023) indicates that a greenhouse gas (GHG) policy was adopted in March 2023. The policy document pursues three objectives which are to meet compliance goals either internal to Eramet or external and Senegalese based; optimize energy consumption and reduced GHG footprint; develop a culture of energy and climate performance. The GHG policy evidence commits to: a) identifying and measuring GHG emissions from the mining project by deploying the necessary measurement, control, and monitoring systems; b. Identifying energy efficiency and greenhouse gas reduction opportunities across the mining project, like prioritizing renewable energy sources for power supply; and c. Setting a meaningful and achievable target for the operation by working towards a 25% reduction of CO2 emissions by 2035 compared to 2019. The 2023 policy is too new to establish if the company reviews the policy regularly or when mining activities change (at least every five years).

4.5.2.1.	The operating company shall comply with emissions quantification methods described in a widely accepted reporting standard, such as the Greenhouse Gas Protocol Corporate Standardor the Global Reporting Initiative's GRI 305 emissions reporting standard.		The company's GHG footprint arises mainly from its fuel oil and diesel consumption to operate the power plant and mobile equipment fleet. The evidence submitted includes a GHG calculation procedure and monthly energy & GHG reports (2022 and 2023). The evidence, CO2 Emissions Calculation Procedure (2023), indicates that the company uses methods described in the GRI 305 Standard to quantify its emissions. The GRI 305 is considered a widely accepted emissions reporting standard. The procedure confirms that the quantification method used refers to emission factors rather than direct sampling. The evidence does not include GHG data calculations, assumptions or other details to confirm minor nonconformities identified in the December 2022 ISO 50001 report are remedied.
4.5.3.1.	The greenhouse gas policy shall be underpinned by a plan that details the actions that will be taken to achieve the targets set out in the policy.		The evidence, Decarbonization Roadmap (2023), indicates that the company's target is underpinned by a plan that presents at a high level the actions that will be taken to achieve the targets set out in the policy. The roadmap includes several detailed actions that the company is planning on taking to achieve the target of 25% reduction of CO2 emission by 2035 compared to 2019 levels (page 4). These actions include the installation of a solar power plant, switching from heavy fuels to natural gas for power generation, and the optimization of diesel consumption of mining equipment (pages 1 and 2). The evidence is further embodied in an ISO 50001 Energy management system for which the site was recertified in 2022. The evidence does not include preliminary implementation decisions or cost estimates.
4.5.3.2.	The operating company shall demonstrate progress toward its greenhouse gas reduction targets.		The mine's GHG footprint arises mainly from its fuel oil and diesel consumption to operate the power plant and mobile equipment fleet. The evidence includes a Decarbonization Roadmap (2023) and provides several actions considered for meeting GHG emission

			reduction target. This includes hybrid solar-battery storage project, wind farm and fuel to LNG conversion schemes. The company's website indicates the operation's progress toward the implementation of some greenhouse reduction strategies such as the installation of a hybrid solar power plant [https://www.eramet.com/en/group/hybrid-solar-power-for-grande-cote-operationss-mineral-sands-production/] and Eramet, GCO's parent company also indicates that it has achieved a 12% reduction of CO2 reduction between 2019 and 2022 across all operations [https://www.eramet.com/en/commitments/decarbonization/#]. The evidence does not include information to confirm a progress report on each initiative considered.
4.5.3.3.	The operating company shall demonstrate that it has investigated greenhouse gas reduction strategies, and shall document the results of its investigations.	●	The evidence, ISO 50001 Project Energy Review (2021), documents the company's investigation of energy consumption reduction opportunities using the ISO 50001 energy management standard. The review includes an action plan for energy usage improvements for the operation's main energy consumers, such as the power generation plant and the wet concentration plant (WCP). The objective set out in the investigation is to reduce fuel consumption by 21% until 2025 compared to consumption levels in 2020, which aligns with the CO2 reduction objectives set out in the company's Energy and Climate Policy (2023).
4.5.4.1.	The greenhouse gas policy shall be publicly available.	●	The mine-level Energy and Climate Policy (2023) indicates that the policy is disseminated to all company employees and stakeholders. The company publishes its corporate-level Energy & Climate Policy (2020) on its website in English [https://www.eramet.com/en/commitments/decarbonization/#single/0], and accessible upon request and respecting local languages and communication norms.

4.5.4.2.	On an annual basis, the operating company or its corporate owner shall: a. Disclosure to IRMA auditors an accounting of its greenhouse gas emissions from the mining project; achievement of and/or progress towards mine-site-level greenhouse gas reduction targets; and efforts taken to reduce emissions from the mining project and mining-related activities; and (Note: sub-requirement 4.5.4.2.a is not included in the self-assessment rating). b. Publicly report on mine-site-level or corporate-level greenhouse gas emissions, progress towards greenhouse gas reduction targets and efforts taken to reduce emissions.		The company: (a) discloses greenhouse gas emissions in their Energy and Climate Report June (2023), which includes its achievement of and progress towards mine-site-level greenhouse gas reduction targets as well as efforts taken to reduce emissions from the mining project and mining-related activities; and (b) publicly reports to stakeholders on corporate-level progress indicated by a press release available at https://www.eramet.com/wp-content/uploads/2023/04/2022-12-15-Eramet-Notation-CDP-EN-2.pdf (2022), which touches on the company's greenhouse gas reduction targets and efforts taken to reduce emissions mentioning GCO's development of a solar power plant. The evidence provided does not include data enabling the verification of GHG reduction from 2020.

Chapter 4.6—Biodiversity, Ecosystem Services and Protected Areas			Basis for rating
4.6.1.1.	Biodiversity, ecosystem services and protected areas screening, assessment, management planning, implementation of mitigation measures, and monitoring shall be carried out and documented by competent professionals using appropriate methodologies.		The evidence, Environmental Impact Assessments (ESIAs) from 2005, 2011, 2014 and 2022, the Confirmation of the status of three herbaceous taxa (November 2019), and the Bio-Physical Studies (March 2017 and June 2023), indicates that the company has contracted external competent professionals, using accepted methodologies, to develop its biodiversity-related assessments, management plans and mitigation measures. The evidence also includes the curriculum vitae of:

			- the lead professional responsible for the development of the 2014 and 2022 ESIAs, indicating 20+ years of experience in ESIA and environmental health; - the professor who mapped herbal plant species in the project area, indicating he specialized in biodiversity; and - the professor who carried out the bio-physical studies covering the screening of flora, fauna, and soils for the planned mine area, indicating he specialized in biodiversity. The evidence does not include credentials or CVs of the people implementing mitigation measures and undertaking monitoring to confirm they are competent professionals.
4.6.1.2.	Biodiversity, ecosystem services and protected areas screening, assessment, management planning, and the development of mitigation and monitoring plans shall include consultations with stakeholders, including, where relevant, affected communities and external experts.	◐	The evidence, an ESIA (2005) and a Participatory Diagnostic Study on Rehabilitation (November 2013) with Terms of Reference (August 2013), includes screening and assessment for biodiversity and indicates stakeholder consultations involving government agencies and village representatives regarding biodiversity and ecosystem needs and expectations were conducted. The ESIA indicates the GCO project footprint is not immediately adjacent to a protected area but part of an area under management by various government agencies (section 8.1.2.2, ESIA 2005). The evidence does not include details to confirm stakeholders were consulted on the development of biodiversity management, mitigation, and monitoring plans. Corrective Action Period Finding : New evidence reviewed includes the company's 2025 Operational Commitment Plan (EGC, March 2025), which lists the company's planned activities including stakeholder meetings to be undertaken, subjects, risks and impacts monitored to be discussed, dates for the activity, frequency of occurrence, location, municipality, manager or responsible person, associated stakeholders involved, progress level of the activity, commitment plans and reports from the activity. The operational plan indicates that the company has held three of the

four planned public community dialogue meetings to discuss the disturbance of ecosystems and biodiversity in April and May 2025 with the CDREI/CDR (Departmental Commission for the Census and Evaluation of Expenditures), village and hamlet chiefs, potentially affected people, religious guides, ASC Engineered Solutions, resource persons and local administrative authorities, Environment/EGC (General Cobalt Company), Hydrogeology/EGC, Local Employment Commission, and CSR (Corporate Social Responsibility) Commission. Since the initial audit, the company has also established a community dialogue commission including an Environment and Biodiversity Commission (Order creating and setting up community dialogue commissions, February 2025). The Order establishes a formal mechanism for stakeholder engagement. Commissions are selected by the mayor and comprise seven (7) community members. The company has also developed the Procedure for Involving Stakeholders in GCO's Environmental Monitoring Program for involving stakeholders in its environmental monitoring program, including biodiversity and mine site rehabilitation (HSE-PRO-40-12, EGC, March 2025). The procedure defines the objectives, describes the role of stakeholders and the company's approach to engagement. The community mayors selected community representatives to be involved in the monitoring program, with three (3) members per affected community

Interviews with stakeholders indicate general dissatisfaction with the progress and quality of site rehabilitation, including concerns about the choice of plant species and the lack of restoration of areas for grazing or other productive uses such as fruit tree cultivation, which are important for community livelihoods. Stakeholders also reported that rehabilitated land is sometimes returned to the Ministry of Water and Forests rather than to the communities and noted losses of agricultural land and soil fertility. These concerns indicate that stakeholder consultation has occurred but has not been sufficient to fully inform biodiversity management, mitigation, and monitoring planning.

			The evidence, supported by interviews, indicates that community members have participated in some biodiversity-related dialogue and environmental monitoring programs, mostly related to planned or ongoing engagement and monitoring activities. The evidence does not indicate that stakeholders are consistently engaged across all elements of biodiversity, ecosystem services, and protected areas management associated with the mining activities, including during the development of biodiversity management, mitigation, and monitoring plans, or that they are informed of whether and how their related inputs have been taken into account by the company.
4.6.1.3.	Biodiversity, ecosystem services and protected areas impact assessments, management plans and monitoring data shall be publicly available, or made available to stakeholders upon request.		The evidence, a Biodiversity Management Plan (July 2023) and an Annual Report on the Environmental and Social Management Plan (2021), indicates that the company shares environmental data with regulatory agencies and institutional stakeholders. The evidence does not include correspondence or records of stakeholders receiving the annual report or requesting information pertaining to biodiversity to confirm that it is shared or if information regarding biodiversity assessment, management or monitoring can be accessed online or at other locations. Corrective Action Period Finding: New evidence reviewed includes the Correspondence Letter to the Ministry of the Environment and Ecological Transition (EGC, April, 2024) recording that the company has shared environmental data with regulatory agencies through submission of its Environmental Monitoring Report on the expansion of the activities and facilities of EGC for the period March 26–27, 2024. Since the initial audit, the company has also issued two procedures: Procedure for involving stakeholders and sharing information within the framework of environmental, social, safety and ethical management (HSE-PRO-

40-13, EGC, March 2025) which is intended to support transparency through stakeholder involvement and the sharing of documents and information, and Procedure for involving stakeholders in EGC's environmental monitoring program (HSE-PRO-40-12, EGC, March, 2025) which defines the objectives, describes the role of stakeholders and the company's approach to engagement. Monthly activity reports from the Lompoul Information Office for the period April to June 2025 (Activities of the Community Information Office, EGC, April - June 2025), indicate a commitment to providing information and documentation through the local office library. The reports indicate that, a total of 38 and 30 visits were made to the local Lompoul office in April and May 2025 respectively of which seven (7) of these visits in each of the month were information requests.

Interviews with some stakeholders indicate that they are aware of the local information office and they reported they have filed grievances there. Interviews did not provide information to assess whether stakeholders have requested information specifically related to biodiversity, ecosystem services, or protected area impact assessments, management plans, or monitoring data, nor whether such information, if requested, was provided by the company.

The evidence, supported by interviews, indicates that the company has made an effort to make biodiversity information accessible by sharing environmental data with regulatory agencies and by committing to make information and documentation available through the local information office.

The evidence does not include data to confirm if the information requests made to the Lompoul local information offices in April and May 2025 were related to biodiversity or to confirm what information was provided in response to those requests.

4.6.2.1.	Critical New and existing mines shall carry out screening or an equivalent process to establish a preliminary understanding of the impacts on or risks to biodiversity, ecosystem services and protected areas from past and proposed mining-related activities.		The operation, which progresses incrementally north from Dakar to St. Louis along the Senegalese coast, parallels and overlaps the Niayes, a sensitive ecosystem and market-garden area important for horticultural production. The Niayes, inter-dunal wetlands, allow plant growth, despite arid conditions and limited freshwater in the area along the coastline. The evidence, an ESIA (2005), and subsequent studies, such as: - the Botanical Baseline Study by Kew Royal Botanic Gardens (November 2013) covering flora screening for the mine progression from 2014 to 2016, - the first Bio-Physical Study by ISE/UCAD (March 2017) covering screening of flora, fauna, and soils for the mine progression from 2017 to 2021, and - the second Bio-Physical Study by UCAD (June 2023) covering screening of flora, fauna, and soils for the mine progression for years 2022 to 2026, - biodiversity studies on rehabilitated land (Characterization of Plots rehabilitated between 2014 and 2017, and Biophysical Characterization of Soil, Flora and Fauna of the 85-ha Plot to be handed over in 2022, June 2022) all prepared by a team of external specialists using accepted methodologies to sample baseline plant densities and variety, indicates the company has retained competent professionals to carry out biodiversity screening in the area of past and predicted mine activities and assessed impacts to biodiversity after rehabilitation. A report, Participatory Diagnostic Study on Rehabilitation (November 2013), prepared by the company's environmental department, indicates the company consulted with stakeholders on their expectations of rehabilitation activities between October 30 and November 02, 2013, providing evidence that the company consulted some community groups (i.e., Diogo, Darou Fall) and government agencies, and considered their inputs on biodiversity and ecosystem needs and expectations, such as incorporating the planting of cashews as part of the rehabilitation process, early in the process.

The evidence does not include a detailed account of potential mining impacts leading to loss or reduction in biodiversity, including those related to the water table (for those plant species and organisms who reside at the water table), potential cumulative impacts (i.e., water and air quality, soil health and suitability for growing, and potential desertification leading to water and food scarcity) and consequential impacts such as to temperature, evaporation due to falling density and variety of plant species (i.e., to people, animals, migrating birds, pollinators), and access to and availability of ecosystem services over time, and for all areas covering the project.

Corrective Action Period Finding :

New evidence reviewed includes the Biodiversity Action Plan (BAP) (Oryx, May 2025) which is a result of additional studies carried out in early 2025, based on a gap analysis of the environmental and social studies conducted. The additional biodiversity studies commissioned by the company includes the: Complementary study of ecosystem services (Oryx, March 2025) and Classification of natural and modified habitats- Analysis of Critical habitats (Oryx, May 2025). The BAP details the actions designed to guide the strategy of restoring mined areas and improving biodiversity in areas already restored to enhance the project's performance in its strategy of avoiding, reducing and compensating for the negative impacts induced by the project, while acting to enhance the positive impacts generated. Multiple Environmental and Social Impact Assessments (ESIAs) reports reviewed identify the potential negative effects of the mining operations on the biodiversity and ecosystem services in the mining area, including a 2005 ESIA (Tropica, November 2005), a 2011 ESIA Update (Umwelt and Earth Systems, September 2011) and a 2022 ESIA (Tropica, October 2022). The assessments include the cumulative and consequential impacts related to the water table, plant diversity, water and air quality, soil health, soil erosion and evaporation and water loss. The potential desertification resulting from the amplification of wind erosion as a

			result of land clearing was also assessed in the BAP, and key ecosystem services in the project area identified and prioritized. The evidence indicates that the company has retained competent professionals to carry out biodiversity screening in the area of past and predicted mine activities and assessed most impacts to biodiversity loss or reduction in biodiversity. The evidence does not quantify the mining activity's contributions to cumulative impacts on fauna biodiversity (amphibians, aquatic insects, invertebrates, planktons, and diatoms) from dropping shallow aquifers and consequent drying in depressions where soil humidity and standing water are controlled by these shallow aquifers. While IRMA 4.6.2.1 defines screening as a preliminary exercise and does not require detailed modeling or quantification of cumulative impacts at this stage, the evidence reviewed does not clearly demonstrate how this potential risk was considered and documented during the screening process, including where it may have been assessed as unlikely or not relevant.
4.6.2.2.	Screening shall include identification and documentation of: a. Boundaries of legally protected areas in the mine's actual or proposed area of influence, and the conservation values being protected in those areas; b. Boundaries of Key Biodiversity Areas (KBA) in the mine's actual or proposed area of influence, the important biodiversity values within those areas and the ecological processes and habitats supporting those values; c. Areas of modified habitat, natural	◐	The evidence includes a Botanical Baseline Study by Kew Royal Botanic Gardens (November 2013), a Bio-Physical Study by (ISE/UCAD) (March 2017), a second Bio-Physical Study by UCAD (June 2023), an ESIA (October 2022), and a Biodiversity Management Plan (July 2023). The ESIA from 2022 (Chapter 4.3.3.1.) indicates the mine concession overlaps with two Community Nature Reserves (RNC) including the Darou Khoudoss RNC and the Diokoul Diawrigne RNC, which are classified as local protected areas. Additionally, parts of the protected area Niayes restoration perimeter lies within the concession. The evidence indicates that the company partially identified: (a) legally protected areas (ESIA, 2022, Chapter 4.3.3.1.); (b) Important Bird Areas (IBAs), a type of KBA (Biodiversity Management Plan, 2023, Chapter 6.1);

habitat and critical habitat within the mine's proposed or actual area of influence, and the important biodiversity values (e.g., threatened and endangered species) present in the critical habitat areas; and d. Natural ecosystems or processes within the mine's proposed or actual area of influence that may or do provide provisioning, regulating, cultural and supporting ecosystem services.		(c) natural and modified habitats such as cropland and livestock us (Sections 3.4 & 5, 2017 Study, and Section 5, 2023 Study); and (d) provisioning, and supporting ecosystem services, such as wood, medicinal plants, forest fruit, regulating fertilization and salinity of soil in the RNCs (ESIA, 2022, Chapter 4.3.3.1.). The evidence does not include screening (identification and documentation) considering potential risks, including cumulative or consequential risks related to crop yields, desertification or impacts to pollinators and migrating birds (i.e., waterbirds) as a result of land clearing (i.e., loss of vegetation and niayes wetlands habitat) in the mine's area of influence, or consequential impacts to biodiversity and ecological services such as to tourism (Lompoul Desert), water resources, the niayes market gardens, Djoudj National Park, a UNESCO World Heritage Site, or other listed items (i.e., KBAs, IUCN, RAMSAR sites, etc.) consistent with this chapter as in (a) to (d). Corrective Action Period Finding : New evidence reviewed includes report on the Environmental and Social Impact Assessments (ESIA) EGC Expansion Project (Tropica, October 2022) to assess the impact of the project on the environment. The report details that the clearing of trees to create mine access roads and the operation site may potentially reduce soil stability and increase its vulnerability to erosion, resulting in the silting up of the market-garden basins located in the windward direction and downstream of the site which can affect agricultural activity. An ESIA update (Umwelt and Earth Systems, September 2011) indicates that the company has further assessed the impact of its mining activities on crop yielding results. The study revealed that in the case of the Niayes market gardens, used extensively for irrigated cultivation, the deposition of sand particles from the clearing of vegetation on market garden crops pose a threat to crop's vegetative development and consequently, yields. The Niayes area is the country's leading market garden production zone. The Biodiversity Action Plan (BAP) (Oryx Enterprise, May 2025) details the action plans to restore mined areas and improve biodiversity in

			restored areas. Potential impacts on the Niayes Important Bird Area (IBA) or Key Biodiversity Area (KBA) arise from habitat (including wetland) disturbance but it was determined that, even though the concession overlaps the Niayes' IBA, the key habitats (wetlands sheltering birdlife of interest) that led to the IBA classification of the project area, are not present in the project's direct and indirect zones of influence. Complementary study of ecosystem services (Oryx, March 2025) included the collection of data and information required to adequately assess and consider the issues concerning flora, habitats and avifauna. There is a loss of support services reported including pollination as the project activities involve the destruction of ecosystems which support pollinators including insects and birds. The evidence indicates that the company has undertaken additional biodiversity screening related to: d) crop fields, desertification or impacts on pollinators and migrating birds due to mining activities on the consequential impact to diversity and ecological services such as tourism, water resources, Niayes market gardens and the Djoudj National Park, which is a UNESCO World Heritage Site. The evidence, supported by on-site observations, does not include details confirming that the screening of consequential impacts on biodiversity and ecosystem services has been fully implemented or consistently applied to specifically addressed potential effects on tourism within the Djoudj National Park, or on seasonal species such as avifauna, including waterbird populations characteristic of wet-season wetlands and seasonally flooded lowlands, noting that implementation remains in early stages and that some assessments were conducted during the dry season, limiting the ability to fully capture seasonal impacts.
4.6.3.1.	When screening identifies protected areas or areas of potentially important global, national or local biodiversity or		The ESIA from 2022 (Chapter 4.3.3.1.) indicates the mine concession overlaps with two Community Nature Reserves (RNC) including the Darou Khoudoss RNC and the Diokoul Diawrigne RNC, which are

ecosystem services that have been or may be affected by mining-related activities (e.g., KBAs, critical habitat, threatened or endangered species), the operating company shall carry out an impact assessment that includes: a. Establishment of baseline conditions of biodiversity, ecosystem services and, if relevant, conservation values (i.e., in protected areas) within the mine's proposed or actual area of influence; b. Identification of potentially significant direct, indirect and cumulative impacts of past and proposed mining-related activities on biodiversity, ecosystem services and, if relevant, on the conservation values of protected areas throughout the mine's lifecycle; c. Evaluation of options to avoid potentially significant adverse impacts on biodiversity, ecosystem services and conservation values of protected areas, prioritizing avoidance of impacts on important biodiversity values and priority ecosystem services; evaluation of options to minimize potential impacts; evaluation of options to provide restoration for potential and actual impacts; and evaluation of options to offset significant residual impacts (see 4.6.4.1 and 4.6.4.2); and d. Identification and evaluation of		classified as local protected areas. Additionally, parts of the protected area Niayes restoration perimeter lies within the concession. The evidence, an Environmental and Social Update (2011), the latest ESIA (2022), a Botanical Baseline Study by Kew Royal Botanic Gardens (November 2013), Bio-Physical Studies (March 2017 and June 2023) of the mine concession, and a Biodiversity Management Plan (July 2023), includes: (a) baseline conditions of biodiversity and conservation values (i.e., in protected areas) within the mine's proposed or actual area of influence (Botanical and Bio-Physical Studies, 2013-2023); (b) Identification of potentially significant direct, indirect, and cumulative impacts of past and proposed mining-related activities on biodiversity throughout the mine's lifecycle (ESIA 2022, Chapter 7.5); and (c) impact avoidance and mitigation measures (ESIAs, 2011, Chapters 7 and 8, and ESIA, 2022, Chapter 7.3.1.). The evidence does not include details to confirm the company has assessed impacts specific to protected areas and the ecosystem services, including areas bordering the mine concession that may provide ecosystem services to wildlife (i.e., shoreland species and pollinators), or identified and evaluated opportunities for partnerships and additional conservation actions that could enhance the long-term sustainable management of biodiversity or of protected areas as in (d). See also 4.6.2.2. Corrective Action Period Finding : New evidence includes mapping of protected areas as documented in two maps (Oryx, May 2025) showing protected areas (IUCN, Ramsar, and UNESCO sites), as well as maps based on national designations and the World Database on Protected Areas (Project Components and Protected Areas near the EGC Mining Concession, April 2025), providing spatial context. Assessment of impacts on protected areas and ecosystem services is documented in the ecosystem studies (Ecosystem Services Study, March 2025), which indicate that the company has identified and prioritized areas

opportunities for partnerships and additional conservation actions that could enhance the long-term sustainable management of protected areas and/or biodiversity and ecosystem services.		bordering the mine operations, including hamlets and villages within the 160 km² buffer zone. A Final Report on the Classification of Natural and Modified Habitats and Analysis of Critical Habitats (May 2025) presents the classification, mapping, and analysis of natural and modified habitats in the project area. The Interim Report for the Complementary Biodiversity Studies for the EGC (Oryx, March 2025) documents updates to previous baseline data on avifauna, flora, habitats, and ecosystem services. The Biodiversity Action Plan (BAP) (Oryx Enterprise, May 2025) documents the company's identification and evaluation of opportunities for partnerships and additional conservation actions and indicates these actions are structured around environmental education and awareness, biodiversity management, ecosystem services, and community support, and were informed by protected area mapping and updated biodiversity and ecosystem services baselines. The evidence indicates the company has undertaken additional efforts to: c. identify and evaluate opportunities for partnerships and additional conservation actions that could enhance the long-term sustainable management of protected areas and/or biodiversity and ecosystem services. The evidence does not include details to confirm that the company has: b. consistently identified potentially significant impacts of past and proposed mining activities on all nearby protected areas, including the Saint Louis Marine Protected Area, Cayar Marine Protected Area, Langue de Barbarie National Park, and the classified forests of Pire-Goureye and Thiès. It also does not confirm that formal partnerships with recognized conservation organizations or government agencies have been established or implemented to support management of these areas.

4.6.4.1.	Critical Mitigation measures for new mines shall: a. Follow the mitigation hierarchy of: i. Prioritizing the avoidance of impacts on important biodiversity values and priority ecosystem services and the ecological processes and habitats necessary to support them; ii. Where impacts are not avoidable, minimizing impacts to the extent possible; iii. Restoring biodiversity, ecosystem services and the ecological processes and habitats that support them; and iv. As a last resort, offsetting the residual impacts. b. Prioritize avoidance of impacts on important biodiversity values and priority ecosystem services early in the project development process; c. Be designed and implemented to deliver at least no net loss, and preferably a net gain in important biodiversity values, and the ecological processes that support those values, on an appropriate geographic scale and in a manner that will be self-sustaining after mine closure.	—	Not relevant. GCO is an existing mine.

4.6.4.2.	At existing mines: a. Where past adverse impacts on important biodiversity values and priority ecosystem services have been identified, the operating company shall design and implement onsite restoration strategies, and also, through consultation with stakeholders, design and implement additional conservation actions to support the enhancement of important biodiversity values and/or priority ecosystem services on an appropriate geographic scale; and b. If there is the potential for new impacts on important biodiversity values or priority ecosystem services (e.g., as a result of mine expansions, etc.), the operating company shall follow the mitigation hierarchy, prioritizing the avoidance of impacts on important biodiversity values or priority ecosystem services, but where residual impacts remain, shall apply offsets commensurate to the scale of the additional (new) impacts.	◔	The evidence, an ESIA (2011, Chapters 7 and 8), a Rehabilitation and Closure Plan (December 2022, Section 2.1.1), and a Participatory Diagnostic Study on Rehabilitation (November 2013), indicates potential impacts on key components of biodiversity have been identified and mitigation measures designed and implemented. The evidence indicates that the company has considered: (a) the design and implementation of restoration strategies and conservation actions with the participation of stakeholders to support biodiversity values and priority ecosystem services on an appropriate scale; and (b) the potential for new impacts on biodiversity values and priority ecosystem services as a result of Dry Mining Unit activities and to follow mitigation hierarchy as well as to apply offsets commensurate to the scale of the new impacts. The evidence indicates the company will continue to apply the mitigation hierarchy through actions, plans, control programs, mitigation, monitoring and environmental compensation as described in the Biodiversity Management Plan (2020). The evidence does not include details to confirm restoration strategies take into account views from a broad range of potentially affected stakeholders such as local youth or women's groups, fishermen associations, or private sector tourism businesses and that consultation has been undertaken recently considering the continuous dredge path and rehabilitation.
4.6.4.3.	Offsetting, if required, shall be done in a manner that aligns with international best practice.	–	Not relevant. The evidence, a Rehabilitation and Closure Plan (December 2022) and a Biodiversity Management Plan (July 2023), indicate that offsetting has not been required.
4.6.4.4.	The operating company shall develop and implement a biodiversity management plan or equivalent that:	●	The evidence, a Rehabilitation and Closure Plan (December 2022) and a Biodiversity Management Plan (July 2023), includes: (a) specific objectives including a net positive impact and reduction of impacts to biodiversity by adopting the ERC principle (avoid,

	a. Outlines specific objectives (e.g., no net loss/net gain, no additional loss) with measurable conservation outcomes, timelines, locations and activities that will be implemented to avoid, minimize, restore, enhance and, if necessary, offset adverse impacts on biodiversity and ecosystem services; b. Identifies key indicators, and ensures that there is an adequate baseline for the indicators to enable measurement of the effectiveness of mitigation activities over time; c. Provides a budget and financing plan to ensure that funding is available for effective mitigation.		reduce rehabilitate, and compensate) and implementing activities such as minimizing vegetation clearing, relocation of endangered species or avoiding off-road driving (Biodiversity Management Plan, 2023), and schedule for the implementation of actions (Rehabilitation and Closure Plan, Chapter 5); and (c) a budget and financing plan to ensure that funding is available for effective mitigation (Rehabilitation and Closure Plan, Chapter 6). The evidence does not include details to confirm: (a) the development of measurable conservation outcomes, or (b) the identification of key indicators to enable measurement of mitigation effectiveness over time against the baseline conditions. Corrective Action Period Finding : New evidence reviewed includes a Biodiversity Action Plan (BAP) (Oryx Enterprise, May 2025), which documents additional environmental and social studies conducted in early 2025, based on a gap analysis of the environmental and social studies. The BAP documents that the company: a. has defined specific biodiversity management objectives, including the commitment to achieving No Net Loss (NNL) for natural habitats and a Net Gain (NG) for critical habitats. The document also includes mitigation and restoration measures including a biodiversity-specific management component that encompasses defined activities including restoration of degraded areas, improving the diversity of sites restored before the BAP came into force, rehabilitation bonus, reducing animal mortality, prevention and control of invasive plant species, noise and air emissions management and pollution management as relevant to biodiversity. The company additionally outlines its implementation timelines, geographic scope, including maps of critical and natural habitats as well as the expected measurable conservation outcomes such as restored hectares, species reintroduction and reduced mortality. b. has developed a monitoring and evaluation plan identifying key biodiversity and ecosystem services indicators and targets with monitoring frequency and responsibilities clearly defined to track

			effectiveness over time against baseline data derived from field studies conducted in early 2025 (botanical, ornithological and ecosystem services assessments), as well as previous Environmental and Social Impact Assessments (ESIAs). The evidence indicates that the company has developed and implemented a biodiversity management plan that: a. Outlines specific objectives (e.g., no net loss/net gain, no additional loss) with measurable conservation outcomes, timelines, locations and activities that will be implemented to avoid, minimize, restore, enhance and, if necessary, offset adverse impacts on biodiversity and ecosystem services; and b. Identifies key indicators, and ensures that there is an adequate baseline for the indicators to enable measurement of the effectiveness of mitigation activities over time.
4.6.4.5.	Biodiversity management shall include a process for updating or adapting the management plan if new information relating to biodiversity or ecosystem services becomes available during the mine lifecycle.		The evidence, a Biodiversity Management Plan (July 2023), includes a commitment to review the biodiversity management plan every three years or when a significant event occurs, audit findings recommend a review or when site operational conditions change and requires such a review, and indicates it was developed in 2014 and updated in 2020 and 2023. The evidence does not include previous biodiversity management plans to confirm updates are informed by monitoring or other relevant data.
4.6.5.1.	An operating company shall not carry out new exploration or develop new mines in any legally protected area unless the applicable criteria in the remainder of this chapter are met, and additionally the company: a. Demonstrates that the proposed development in such areas is legally	–	Not relevant. GCO is an existing mine and its most recent expansion described in the 2022 ESIA indicates that the proposed dry mining unit (DMU) will support the dredger operation and the mobile equipment needed for the DMU will stay in the vicinity of the dredge, and that no new exploration is undertaken, or new mine is being developed.

	permitted; b. Consults with protected area sponsors, managers and relevant stakeholders on the proposed project; c. Conducts mining-related activities in a manner consistent with protected area management plans for such areas; and d. Implements additional conservation actions or programs to promote and enhance the conservation aims and/or effective management of the area.		
4.6.5.2.	An operating company shall not carry out new mining-related activities in the following protected areas unless they meet 4.6.5.1.a through d, and an assessment, carried out or peer-reviewed by a reputable conservation organization and/or academic institution, demonstrates that mining-related activities will not damage the integrity of the special values for which the area was designated or recognized. • International Union for Conservation of Nature (IUCN) protected area management category IV protected areas; • Ramsar sites that are not IUCN protected area management categories I-III; and	—	The evidence does not include details to confirm that the mine concession is not located within: • International Union for Conservation of Nature (IUCN) protected area management category IV protected areas; • Ramsar sites that are not IUCN protected area management categories I-III; and • Buffer zones of UNESCO biosphere reserves. Corrective Action Period Finding : Not relevant. GCO is an existing mine. New evidence reviewed includes Environmental and Social Update (Umwelt and Earth Systems, September 2011), an Interim Report for the Complementary study of ecosystem services (Oryx, March 25, 2025), a Final Report for the Classification of natural and modified habitats, Analysis of Critical habitats (Oryx Expertise, May 23, 2025), a Biodiversity Action Plan (Oryx, May 2025), and two maps (Oryx, May 2025) showing protected areas (IUCN, Ramsar, and UNESCO sites). This evidence, further confirmed through an online information review, indicates that the mine has not been developed in, nor does it operate within

	• Buffer zones of UNESCO biosphere reserves.		or adversely affect a: - IUCN protected area management category IV protected area; - Ramsar site that is not an International Union for Conservation of Nature (IUCN) protected area management category I–III; or - buffer zone of a UNESCO biosphere reserve. An internet check confirmed that the nearest protected sites are the IUCN Category IV Ferlo-Sud Wildlife Reserve, about 250 km east of the operation; the Ramsar-designated Tocc Tocc Community Nature Reserve, approximately 15–20 km away; and the UNESCO Biosphere Reserve Delta du Fleuve Senegal Transboundary Reserve, 88.5 km from the site.
4.6.5.3.	Critical IRMA will not certify new mines that are developed in or that adversely affect the following protected areas: • World Heritage Sites, and areas on a State Party's official Tentative List for World Heritage Site Inscription; • IUCN protected area management categories I-III; • Core areas of UNESCO biosphere reserves.	—	Not relevant. GCO is an existing mine.
4.6.5.4.	Critical An existing mine located entirely or partially in a protected area listed in 4.6.5.3 shall demonstrate that: a. The mine was developed prior to the area's official designation; b. Management plans have been developed and are being implemented to ensure that activities during the	—	The evidence, Biodiversity Management Plan (July 2023), indicates the company has developed a monitoring program that keeps track of the annual area cleared of vegetation, area of revegetation, revegetation success based on the number and type of flora and fauna species, identification and relocation of protected species prior earthworks, and biodiversity programs undertaken. The Annual Report on the Environmental and Social Management Plan (2021) indicates that the monitoring program is implemented. Biodiversity studies on rehabilitated land (Characterization of Plots rehabilitated between 2014 and 2017, and Biophysical Characterization of Soil,

	remaining mine lifecycle will not permanently and materially damage the integrity of the special values for which the area was designated or recognized; and c. The operating company collaborates with relevant management authorities to integrate the mine's management strategies into the protected area's management plan.		Flora, and Fauna of the 85-ha Plot to be handed over in 2022, June 2022) further indicate monitoring of the number and type of plant species and wildlife in the rehabilitated areas, as well as soil health. The evidence does not include details on the monitoring procedures, including methodologies for the sampling of flora and fauna species or a monitoring schedule to confirm monitoring is consistent.
4.6.6.1.	The operating company shall develop and implement a program to monitor the implementation of its protected areas and/or biodiversity and ecosystem services management plan(s) throughout the mine lifecycle.		The evidence, Biodiversity Management Plan (July 2023), indicates the company has developed a monitoring program that keeps track of the annual area cleared of vegetation, area of revegetation, revegetation success based on the number and type of flora and fauna species, identification and relocation of protected species prior earthworks, and biodiversity programs undertaken. The Annual Report on the Environmental and Social Management Plan (2021) indicates that the monitoring program is implemented. Biodiversity studies on rehabilitated land (Characterization of Plots rehabilitated between 2014 and 2017, and Biophysical Characterization of Soil, Flora, and Fauna of the 85-ha Plot to be handed over in 2022, June 2022) further indicate monitoring of the number and type of plant species and wildlife in the rehabilitated areas, as well as soil health. The evidence does not include details on the monitoring procedures, including methodologies for the sampling of flora and fauna species or a monitoring schedule to confirm monitoring is consistent.
4.6.6.2.	Monitoring of key biodiversity or other indicators shall occur with sufficient detail and frequency to enable evaluation of the effectiveness of		The evidence, a Biodiversity Management Plan (July 2023), Section 6.1, identifies three (3) mammal species, two (2) lizard species, and seven (7) bird species in the mine area with elevated conservation status and indicates that regular inspections will be completed in

	mitigation strategies and progress toward the objectives of at least no net loss or net gain in biodiversity and ecosystem services over time.		each sector prior to vegetation clearance to identify vulnerable species which will be moved to another area (Section 8.2). An Annual Report on the Environmental and Social Management Plan (2021) provides data (section 5.3.4.1) on transfers of identified vulnerable species indicating vulnerable fauna is moved before earthwork commences. The evidence does not include performance indicators to confirm or enable the evaluation of successful revegetation such as key biodiversity indicators or a certain amount of number and type of flora and fauna in rehabilitated areas, or a calendar or schedule of monitoring activities such as outlined in the ICMM Guidance on Mining and Biodiversity (2006).
4.6.6.3.	If monitoring reveals that the operating company's protected areas and/or biodiversity and ecosystem services objectives are not being achieved as expected, the operating company shall define and implement timely and effective corrective action in consultation with relevant stakeholders.	⊗	The evidence, a Ministry of the Environment compliance certificate (October 2013) for an ESIA pertaining to the GCO Port of Dakar installation, which is out of the scope of this assessment, does not include information to assess this item.
4.6.6.4.	The findings of monitoring programs shall be subject to independent review.	◐	The evidence includes a sample of independent review of the site's monitoring program: - the Botanical Baseline Study by Kew Royal Botanic Gardens (November 2013) covering flora screening for the mine progression from 2014 to 2016, and - biodiversity studies on rehabilitated land (Characterization of Plots rehabilitated between 2014 and 2017, and Biophysical Characterization of Soil, Flora and Fauna of the 85-ha Plot to be handed over in 2022, June 2022). The studies were carried out by the Institute of Environmental Sciences (ISE) using accepted methodologies to sample baseline plant densities and species and compare the flora, fauna, and soil of rehabilitated land against the 2013 baseline or undisturbed

		reference plots. The studies include recommendations on improving rehabilitation success, indicating an independent review of monitoring outcomes. The evidence does not cover all areas of ongoing rehabilitation.

Chapter 4.7—Cyanide Management	Basis for rating
Chapter Not Relevant. The evidence reviewed includes an Environmental and Social Impact Assessment (ESIA) for the mine expansion (Tropical, October 2022) as well as prior ESIAs from 2005, 2011, and 2014 and 2022, which indicate that cyanide is not used at the site during mining or processing activities. The company does not mine gold or silver, which are metals typically associated with cyanide use in leaching processes, and per the evidence no chemicals are used in processing. Additionally, the company is not a signatory to the Cyanide Code. The site employs gravitational, magnetic, and electrostatic separation techniques to separate heavy minerals (zircon, ilmenite, rutile and leucoxene) from sand.	

Chapter 4.8—Mercury Management	Basis for rating
Chapter Not Relevant. The evidence reviewed includes an Environmental and Social Impact Assessment (ESIA) for the mine expansion (Tropical, October 2022) as well as prior ESIAs from 2005, 2011, and 2014 and 2022, which indicate the company does not mine metals typically associated with mercury emissions (e.g., gold, silver, copper, zinc) and no mercury-bearing minerals have been identified at the site, and per the evidence no chemicals are used in processing. The site employs gravitational, magnetic, and electrostatic separation techniques to separate heavy minerals (zircon, ilmenite, rutile and leucoxene) from sand. A Water Quality and Geochemistry Assessment (Earth Systems, May 2025) review water quality of the deep and shallow aquifer including data from community wells, dredge pond, and the MSP tailings, with data ranging from 2015 to 2025 and indicates that mercury levels have consistently been below IFC or IRMA guidelines.	

APPENDIX B – Corrective Action Plan

Topic	Criteria	Req. #	Req. Text	Rating	Action Plan
Legal Compliance	Compliance with Host Country Laws	1.1.1.1	The operating company shall comply with all applicable host country laws in relation to the mining project.		To ensure continued legal compliance, EGC will: 1. Continue to explore the use of the Permitting tool (PX4) to consolidate and digitise permit compliance. This is being piloted with Environmental and Mining permits (full rollout under review) 2. Continue to maintain an up-to-date permit inventory 3. Upload and track all the available inspection reports and monitoring data to demonstrate legal compliance at the operational level
Community and Stakeholder Engagement	Engagement Processes	1.2.2.2	The operating company shall foster two-way dialogue and meaningful engagement with stakeholders by: a. Providing relevant information to stakeholders in a timely manner; b. Including participation by site management and subject-matter experts when addressing concerns of significance to stakeholders; c. Engaging in a manner that is respectful, and free from manipulation, interference,		The stakeholders previously aggrieved by the delay in receiving feedback or a resolution were primarily those involved in finalizing the pending Thiakmat resettlement project and the ongoing project in the five hamlets. These resettlements are being finalised. For 2026, EGC will continue implementing and strengthening the Stakeholder Engagement Operational Plan and establish an internal process for providing and reviewing stakeholder feedback when it relates to a project outside of the established periodic engagement structures. The GCO Stakeholder Engagement Operational Plan will be reviewed, and where necessary updated to

			coercion or intimidation; d. Soliciting feedback from stakeholders on issues relevant to them; and e. Providing stakeholders with feedback on how the company has taken their input into account.		ensure that: (a) relevant information is promptly shared with communities; (b) engagement is respectful, without withholding information or resorting to intimidation; and (c) stakeholders are informed about how their input is considered during these sessions held outside of the periodic meetings.
Human Rights Due Diligence	Prevention, Mitigation and Remediation of Human Rights Impacts	1.3.3.3	Responding to actual human rights impacts related to the mining project: a. If the operating company determines that it has caused an actual human rights impact, the company shall: i. Cease or change the activity responsible for the impact; and ii. In a timely manner, develop mitigation strategies and remediation in collaboration with affected rights holders. If mutually acceptable remedies cannot be found through dialogue, the operating company shall attempt to reach agreement through an independent, third-party mediator or another means mutually acceptable to affected rights holders;		EGC will continue the implementation of the consolidated Human Rights Impact Assessment Action Plan (2023-2025). EGC will conduct an internal review of the efficiency of implemented measures (Q4 - 2026) and develop additional corrective measures as necessary

b. If the operating company determines that it has contributed to an actual human rights impact, the company shall cease or change any activities that are contributing to the impact, mitigate and remediate impacts to the extent of its contribution, use its leverage to influence other contributing parties to cease or change their activities, and mitigate and remediate the remaining impact;

c. If the operating company determines that it is linked to an actual human rights impact through a business relationship the company shall use its leverage to prevent or mitigate the impact from continuing or recurring; and

d. The operating company shall cooperate with other legitimate processes such as judicial or State-based investigations or proceedings related to human rights impacts that the operating company caused, contributed to, or was directly linked to through its business relationships.

Complaints and Grievance Mechanism and Access to Remedy	Access to Operational-Level Complaints and Grievance Mechanism	1.4.1.1	The operating company shall ensure that stakeholders, including affected community members and rights holders (hereafter referred to collectively as “stakeholders”) have access to an operational-level mechanism that allows them to raise and seek resolution or remedy for the range of complaints and grievances that may occur in relation to the company and its mining-related activities.		EGC remains committed to the implementation of the grievance mechanism and timeous resolution of grievances. This, EGC does through the implementation of the Grievance Management procedure as well as the whistleblowing system, the Ethicline. EGC will continue the rollout and awareness and training sessions on ETHIC LINE to improve accessibility and confidence of the Ethicline. EGC will also ensure that communities have easy access to the Diogo local information office. Communication regarding the Grievance Mechanism as well as the two (2) information offices available will continue to be reinforced to improve visibility and accessibility.
Environmental and Social Impact Assessment and Management	Scoping	2.1.3.1	(See NEW MINES VS EXISTING MINES below) (NEW MINES) The operating company shall carry out a scoping process to identify all potentially significant social and environmental impacts of the mining project to be assessed in the ESIA. (EXISTING MINES) The operating company shall demonstrate that it has undertaken a comprehensive evaluation of potential environmental and social impacts associated with the mining operation.		The consolidated ESMP for EGC considers and assesses the impact of various ethnicities in the Resettlement Chapter of the Social Chapter contained in the ESIA. Chapter 9.5 of the ESU assesses the impact of EGC on the economy and local employment where the impact of mining on livelihoods is assessed and avoidance, mitigation and management measures are proposed as part of the scoping. However to ensure that the scoping is always up-to-date, an updated social and environmental risk assessment will be maintained and where there is an increased risk/ change in the nature and/or scale of operations, additional screening will be conducted.

Resettlement	Resettlement and Livelihood Restoration Monitoring and Evaluation	2.4.7.1	The operating company shall establish and implement procedures to monitor and evaluate the implementation of a Resettlement Action Plan (RAP) or Livelihood Restoration Plan (LRP), and take corrective action as necessary until the provisions of the RAP/LRP and the objectives of this chapter have been met.		EGC will continue to implement its resettlement monitoring and evaluation plan by further consolidating the collection of quantitative and qualitative data and refining of indicators. Our data governance tools (GeoGCO, SAFEE, etc.) will be used.Real-time, on the field monitoring and transparency with PAPs will occur through the Resettlement Commission. Additionally, EGC will conduct a review of the resettlement monitoring and evaluation plan, and update it as well as develop corrective action plans in line with this review.
Emergency Preparedness and Response	Emergency Response Plan	2.5.1.1	All operations related to the mining project shall have an emergency response plan conforming to the guidelines set forth in United Nations Environment Programme, Awareness and Preparedness for Emergencies at the Local Level (APELL) for Mining.		EGC will review and update the Emergency Response Plan (ERP) as follows: 1. Transpose all the identified villages on pg.27 of the Emergency Response Plan into a list of potentially affected communities 2. Evaluate the response capacity of potentially affected populations through a desktop assessment, integrating feedback received during risk assessment surveys with stakeholders and integrate findings into the emergency preparedness plans and procedures. 3. Expand ERP consultations to non-emergency workers, contractors and service providers
Planning and Financing Reclamation and Closure	Reclamation and Closure Planning	2.6.2.1	Prior to the commencement of mine construction activities the operating company shall prepare a reclamation and closure plan that is compatible with protection of human health and the environment, and demonstrates how affected areas		As part of the ongoing implementation of the Mine Rehabilitation and Closure Plan, EGC will maintain and make available an up-to-date version of the methodology and assessment of the environmental and social monitoring activities described in Chapter 7 of the Closure Plan

			will be returned to a stable landscape with an agreed post-mining end use.		
Planning and Financing Reclamation and Closure	Reclamation and Closure Planning	2.6.2.6	The most recent version of the reclamation and mine closure plan, including the results of all reclamation and closure plan updates, shall be publicly available or available to stakeholders upon request.		EGC will ensure that the most recent version of the Mine Closure and Rehabilitation Plan is always available at the Lompoul Community Information Office and make a concerted effort to share the Mine Closure and Rehabilitation Plan through the planned Environmental Commission.
Planning and Financing Reclamation and Closure	Financial Surety for Mine Closure	2.6.4.1	Financial surety instruments shall be in place for mine closure and post-closure.		While this requirement was not assessed for EGC, EGC remains proactive and will continue to pursue regular engagement with the State to track the evolution of the state-hosted mechanism for financial guarantees. Concurrently, EGC will continue to maintain financial guarantees, and review the financial surety amount at a defined frequency, making updates to the guarantees as determined by the review.
Fair Labor and Terms of Work Requirements	Grievance Mechanism	3.1.5.1	The operating company shall provide a grievance mechanism for workers (and their organizations, where they exist) to raise workplace concerns. The mechanism, at minimum: a. Shall involve an appropriate level of management and address concerns promptly,		EGC will continue to popularize ETHIC LINE to workers and contractors through training and awareness sessions. EGC will also ensure continuous improvement of the grievance mechanism process and the selection of ethics ambassadors"

			using an understandable and transparent process that provides timely feedback to those concerned, without any retribution; b. Shall allow for anonymous complaints to be raised and addressed; c. Shall allow workers' representatives to be present, if requested by the aggrieved worker; and d. Shall not impede access to other judicial or administrative remedies that might be available under the law or through existing arbitration procedures, or substitute for grievance mechanisms provided through collective agreements.		
Fair Labor and Terms of Work Requirements	Forced Labor	3.1.8.1	The operating company shall not employ forced labor or participate in the trafficking of persons.		EGC will continue to implement its policies and procedures to ensure that practices such as child labor, forced labor, and human trafficking do not occur at its sites or within its supply chain. Implementation of the Supply Chain, Procurement & Logistics Area roadmap will continue with semi-annual compliance audits and the alignment of all supplier contracts with these requirements.

Occupational Health and Safety	Measures to Protect Workers	3.2.4.1	The operating company shall implement measures to protect the safety and health of workers including: a. Informing workers, in a comprehensible manner, of the hazards associated with their work, the health risks involved and relevant preventive and protective measures; b. Providing and maintaining, at no cost to workers, suitable protective equipment and clothing where exposure to adverse conditions or adequate protection against risk of accident or injury to health cannot be ensured by other means; c. Providing workers who have suffered from an injury or illness at the workplace with first aid, and, if necessary, prompt transportation from the workplace and access to appropriate medical facilities; d. Providing, at no cost to workers, training/education and retraining programs and comprehensible instructions on safety and health matters as well as on the work assigned; e. Providing adequate supervision and control on each shift; and f. If relevant, establishing a		EGC will continue monitoring hazards (dust, noise, vibration, etc.) at workstations throughout the mine and other facilities. Similarly, awareness sessions on exposure to hazards ,(with a specific focus on dust and welding fumes) will continue at the site level for workers (GCO employees, contractors and visitors).

system to identify and track at any time the probable locations of all persons who are underground.

Community Health and Safety	Health and Safety Risk and Impact Scoping	3.3.1.1	The operating company shall carry out a scoping exercise to identify significant potential risks and impacts to community health and safety from mining-related activities. At minimum, the following sources of potential risks and impacts to community health and/or safety shall be considered: a. General mining operations; b. Operation of mine-related equipment or vehicles on public roads; c. Operational accidents; d. Failure of structural elements such as tailings dams, impoundments, waste rock dumps (see also IRMA Chapter 4.1); e. Mining-related impacts on priority ecosystem services (see also IRMA Chapter 4.6); f. Mining-related effects on community demographics, including in-migration of mine workers and others; g. Mining-related impacts on availability of services; h. Hazardous materials and substances that may be released as a result of mining-related activities (see also IRMA Chapter 4.1); and i. Increased prevalence of water-borne, water-based, water-		The scoping of Community health risks was included in various risk assessments such as the ESIA, Emergency Response and Preparedness Plan as well as the Human Rights Impact Assessment. As these have all been recently concluded, any new risks scoped out related to the Community Health, Safety and Security Plan (CHSSP) will be incorporated into the annual review and update of the CHSSP

			related, and vector-borne diseases, and communicable and sexually transmitted diseases (e.g., HIV/AIDs, tuberculosis, malaria, Ebola virus disease) that could occur as a result of the mining project.		
Waste and Materials Management	Mitigation of Risks and Management of Mine Waste Management Facilities	4.1.5.6	On a regular basis, the operating company shall evaluate the performance of mine waste facilities to: a. Assess whether performance objectives are being met (see 4.1.4.2.a and 4.1.5.5); b. Assess the effectiveness of risk management measures, including critical controls (see 4.1.5.3); c. Inform updates to the risk		EGC will continue to implement the Operation, Maintenance and Surveillance (OMS) Manual for mine waste and conduct regular assessments of mine waste facilities as planned, including at a minimum, an annual management review and implementation of all corrective actions resulting from these performance assessments.

			management process (see 4.1.4.1.c) and the OMS (see 4.1.5.7); and d. Inform the management review to facilitate continual improvement (see 4.1.5.8).		
Water Management	Monitoring and Adaptive Management	4.2.4.4	The operating company shall develop and implement an adaptive management plan for water that: a. Outlines planned actions to mitigate predicted impacts on current and future uses of water and natural resources from changes in surface water and groundwater quality and quantity related to the mining project; and b. Specifies adaptive management actions that will occur if certain outcomes (e.g., specific impacts), indicators, thresholds or trigger levels are reached, and timelines for their completion.		EGC has recently finalised its Water Management Plan(WMP). The Trigger Action and Release Plan (TARP) was finalised during the WMP finalisation and is therefore, similar to the WMP very recent. To date, there have been no exceedances however EGC will continue to monitor its water quality and quantity performance, review exceedance events and develop and implement response and corrective actions as defined/ when required.

Air Quality	Air Quality Management Plan	4.3.2.1	If significant potential impacts on air quality are identified, the operating company shall develop, maintain and implement an air quality management plan that documents measures to avoid, and where that is not possible, minimize adverse impacts on air quality.		EGC will continue to implement its Air Quality Monitoring and Management Plan and tracking plan, focusing on the further implementation of mitigation measures and strengthening mitigation measures for areas of concern raised by stakeholders. Participatory environmental monitoring with communities will also be continued and improved.
Greenhouse Gas Emissions	Greenhouse Gas Policy	4.5.1.1	The operating company or its corporate owner shall develop and maintain a greenhouse gas or equivalent policy that commits the company to: a. Identifying and measuring greenhouse gas emissions from the mining project; b. Identifying energy efficiency and greenhouse gas reduction opportunities across the mining project; c. Setting meaningful and achievable targets for reductions in absolute greenhouse gas emissions at the mine site level or on a corporate-wide basis; and d. Reviewing the policy at least every five years and revising as needed, such as if there are significant changes to mining-related activities, new technologies become available,		EGC will update its energy policy to include explicit reference to the frequency of update. EGC will continue the ongoing implementation of the annual management review of the the Energy Management System, which includes a review of the Energy Policy.

			or there are newly identified opportunities for reductions.		
Biodiversity, Ecosystem Services and Protected Areas	Biodiversity, Ecosystem Services and Protected Areas Screening	4.6.2.1	New and existing mines shall carry out screening or an equivalent process to establish a preliminary understanding of the impacts on or risks to biodiversity, ecosystem services and protected areas from past and proposed mining-related activities.		EGC has conducted comprehensive scoping and screening of risks through various studies and plans - Water Management Plan, Environmental and Social Impact Assessment consolidation, Biodiversity analysis of critical habitats, as well as classification of natural and modified habitats assessment. The BAP has taken seasonal waterbodies into account, however The mine path does not impact aquatic environments such as the sea, lake or permanent pond; it passes over mineralized dunes; therefore, the risk of impacting aquatic fauna (zooplankton, phytoplankton, amphibians, etc.) seems to us to be not relevant. As part of the biodiversity monitoring, EGC will monitor the presence of these. If there is a significant change in the nature and/or scale of the project, EGC will conduct additional screening