



Initiative for Responsible  
Mining Assurance

# **EXCERPT FROM THE** **IRMA Standard**

for

Responsible Exploration, Extraction,  
and Processing of Minerals

→ **2<sup>nd</sup> DRAFT** ←

for public consultation

**CHAPTER 1.1 – Legal Compliance and Contractor Oversight**

**IRMA Standard v2.0 DRAFT 2**

**July 2025**

English Version

# Disclaimer and Context on this Draft

The 2<sup>nd</sup> DRAFT Version of the IRMA Standard for Responsible Exploration, Extraction, and Processing of Minerals V2.0 (hereafter referred to as the “2<sup>nd</sup> DRAFT”) is being released for public consultation, inviting the world to join once again in a conversation around expectations that drive value for greater environmental and social responsibility in mining and mineral processing.

The 2<sup>nd</sup> DRAFT does not represent content that has yet been formally endorsed by IRMA’s equally-governed multi-stakeholder Board of Directors. IRMA’s Board leaders seek the wisdom and guidance of all readers to inform this through an inclusive revision process one more time, to improve the Standard.

This draft document builds on the 1<sup>st</sup> DRAFT Version published in October 2023, and invites a global conversation to improve and update the 2018 IRMA Standard for Responsible Mining V1.0. This 2<sup>nd</sup> DRAFT is intended to provide as final of a look-and-feel as possible, although input from this consultation will result in final edits, and consolidation to reduce overall number of requirements (more on this on page 6), for a version that will be presented to IRMA’s equally-governed multi-stakeholder Board of Directors for adoption and implementation.

This 2<sup>nd</sup> DRAFT has been prepared and updated by the IRMA Secretariat based on:

- learnings from the implementation of the current IRMA Standard (V1.0)
- experience from the [first mines independently audited](#) (as of July 2025, 24 sites have completed audits or are in the process of being audited)
- evolving expectations for best practices in mining to reduce harm
- comments and recommendations received from stakeholders and Indigenous rights-holders
- the input of subject-specific Expert Working Groups convened by IRMA between 2022 and 2024
- all comments and contributions received during the public-comment period of the 1<sup>st</sup> DRAFT version (October 2023-March 2024)

Please note that Expert Working Groups were created to catalyze suggestions for solutions on issues we knew most needed attention in this update process. They were not tasked to come to consensus nor make formal recommendations. Their expertise has made this consultation document wiser and more focused, but work still lies ahead to resolve challenging issues. We encourage all readers to share perspectives to improve how the IRMA system can serve as a tool to promote greater environmental and social responsibility, and create value for improved practices, where exploration, extraction, and processing of minerals happens.

IRMA is dedicated to a participatory process including public consultation with a wide range of affected people globally and seeks feedback, comments, questions, and recommendations for improvement of this Standard. IRMA believes that diverse participation and input is a crucial and determining factor in the effectiveness of a Standard that is used to improve environmental and social performance in a sector. To this end, every submission received will be reviewed and considered.

This current 2<sup>nd</sup> DRAFT is based on content already in practice in the IRMA Standard for Responsible Mining V1.0 (2018) for mines in production, and its accompanying normative Guidance document and Supplementary Guidance, combined with the content drafted in the IRMA Standard for Responsible Mineral Development and Exploration (‘IRMA-Ready’ Standard – Draft v1.0 December 2021) and in the IRMA Standard for Responsible Minerals Processing (Draft v1.0 June 2021), and offers an updated version of the 1<sup>st</sup> DRAFT Version of the IRMA Standard V2.0 that received over 2,500 unique points of comments between 2023 and 2024.

**Please note: The IRMA Standard V2.0 is new in its approach in that it now covers more phases of the mining and mineral supply chain, from exploration and development, through mining, closure, and mineral processing.** IRMA also, separately, oversees a [Chain of Custody Standard](#) for tracking materials through the supply chain from mine-to-market end use products.

## Disclaimer on Language and Corrections

For this public consultation, only an English version is available. A Glossary of Terms used in this Standard is provided at the end of the full version of the document (see below). IRMA reserves the right to publish corrigenda on its web page, and readers of this document should consult the corresponding web page for corrections or clarifications.

**This document provides only one chapter excerpt from the IRMA Standard v2.0 DRAFT 2.**

**The full version contains 27 Chapters, [click here](#) to view it.**

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# Objectives of this 2<sup>nd</sup> public consultation

Following the release of a 1st DRAFT of the IRMA Standard V2.0 in October 2023 for a 90-day public consultation, the IRMA Secretariat received more than 2,500 points of comments from 82 organizations, then organized additional engagement with stakeholders and Indigenous rights-holders, and solicited complementary guidance from multiple topic-specific Expert Working Groups.

We [anticipated](#) release of this 2<sup>nd</sup> DRAFT for a second round of public consultation as early as Q3 2024, then subsequently [announced](#) that more time was needed to support engagement of diverse stakeholders; the revised release date was July 2025. We provided more detailed explanation for the extended process [here](#) and [here](#).

## IRMA Mining Standard: a journey



The release of this 2<sup>nd</sup> DRAFT marks a significant milestone on the road to the revision of the IRMA Standard: this public consultation will be the last of this revision cycle on V2.0.

Informed by the outcomes of this public consultation, along with guidance from Expert Advisors and IRMA Working Groups (see more below), and additional engagement with Indigenous rights-holders and stakeholders as requested, the IRMA Secretariat will prepare a final version. This final version will be discussed by the IRMA Board and refined to reach consensus for adoption by all six governing houses of IRMA: Affected Communities including Indigenous Rightsholders; Environmental and Social NGOs; Organized Labor; Finance and Investment Professionals; Mining Companies; Purchasers of Mined Materials.

In IRMA's strategic decision-making, Board members work to achieve consensus. IRMA believes a majority vote is not a model of equal governance. Instead, any motion that results in both of the two representatives from the same governing house voting "no" must go back to the full group for further discussion. In other words, a proposed course of action cannot proceed if both representatives from one of our six governing houses are opposed. Board members will keep talking until a resolution that works for all groups is found. It is a model that has worked for IRMA for nearly two decades and is fundamental to IRMA's credibility, accountability and service to all six houses of governance.

## What is IRMA seeking guidance on?

Comments, feedback, and suggestions are welcome on any aspect of this 2<sup>nd</sup> DRAFT version (including intent and text of the requirements, endnotes, annexes, format and structure, design, readability, etc.).

IRMA is particularly interested in hearing the views of rights-holders and stakeholders on **the provisions in the Standard that are substantially new compared to the IRMA Standard for Responsible Mining V1.0**. These provisions (requirements or at a sub-requirement level) are highlighted in yellow throughout this Draft, to ensure they are easily identifiable.

We ask readers to assist us in weighing these potential new provisions, and also hold awareness that, prior to adoption of the final version, many of these will be consolidated and reduced in overall number.

Although these new requirements have each been drafted in response to lessons learned, the current state of best practices, emerging expectations, and/or in response to requests and suggestions made during the previous public consultation, collectively they represent substantive increased expectations for both implementing entities and audit firms. The IRMA Board of Directors seeks to ensure that the IRMA Standard, while recognized the world's most rigorous and comprehensive mining standard, continue to welcome and support uptake of newcomer companies engaging from the mineral supply chain around the world.

Thus, in this consultation, we seek guidance from all on **the new provisions that seem most urgent** to be integrated in the final version of the Standard V2.0, so that the revised Standard's expectations are paced at a realistic level to support engagement of mineral operations of a range of sizes, materials and global contexts.

It is important to note that all new requirements and sub-requirements, including those not retained in the final V2.0, will serve as the basis for the ongoing review process once the V2.0 is approved and released by our Board, and will provide fodder for future revisions, when it is decided that a V2.1 or V3.0 is needed.



## Chapter 1.1

# Legal Compliance and Contractor Oversight

### SECOND DRAFT (JULY 2025): SUMMARY OF CHANGES

- Added “Contractor Oversight” to the Chapter title, to clarify the importance of this element (and where to find most of this aspect in the Standard).
- Removed all occurrences of ‘host country’ which is a terminology implying that private and foreign companies would be ‘hosted’ by the country of operation to conduct mining operations (therefore excluding SOEs or national companies, and can be perceived as degrading language). Used ‘country of operation’ instead.
- Increased clarity and auditability thanks to:
  - Refocussing the chapter on legal and regulatory compliance, as conformity with IRMA requirements cannot be assessed within one or two ad-hoc and broad requirements (but through the 400+ requirements throughout the Standard).
  - Streamlining the chapter sequence: 1. Mapping of applicable laws, rules, and regulations; 2. Monitoring and maintaining legal and regulatory compliance; 3. Response to non-compliance; 4. Contractor vetting; 5. Contractor legal and regulatory compliance; 6. Oversight of contractor conformity with IRMA Standard requirements; 7. Public reporting.
  - Clearly defining the nature and scope of contractors (including contracting firms and individual contractors). See Figure 1 for more details and greater clarity on the terminology adopted.
  - Adding more details and specific metrics to the Contractor Compliance Section; while separating contractors’ legal and regulatory compliance from contractors’ conformity with relevant IRMA Standard requirements. See Figure 1 for greater clarity on the terminology adopted.
  - Adding more details and specific metrics to the vetting and oversight of contractors.
  - Clarifying expectations regarding public reporting, and fully aligning them with GRI 2-21.
- Clarified that the contractors verification is expected ‘before hiring them’ (i.e. vetting, see 1.1.3.1.b and c.)
- Clarified that this Chapter is also applicable to all (if any) relevant subsidiaries and joint-venture partners that may be involved in (and/or have a shared legal or regulatory responsibility for) the management of the project/operation and associated facilities. Special audit’s contractual arrangements and scoping may be necessary to address a project/operation with a complex corporate structure.
- Clarified and strengthened public reporting requirement to foster accountability and transparency (fully aligned with GRI, with added details re. treatment of confidential information).



## RESPONSE TO CONSULTATION QUESTIONS OUTLINED IN FIRST DRAFT

Question #	Question	Feedback and Proposed Decision
1.1-01	<p><b>Background:</b> We have received suggestions from stakeholders that IRMA include requirements that help incentivize the use and/or strengthening of local or in-country technical capacity. The hiring of people with local, regional and/or traditional knowledge not only benefits host countries, but can also help entities build trust with stakeholders.</p> <p>We are aware, however, that in some regions there may not always be a sufficient cadre of local consultants or <u>contractors</u> with the expertise and experience needed to carry out the often complex and highly technical work involved in large scale mining and/or mineral processing operations.</p> <p>In thinking about balancing these realities, we were considering a requirement such as:</p> <p>“Efforts are made to hire appropriately qualified <u>contractors</u> and consultants that are based in the host country. If there are no in-country professionals with the necessary competency or experience, the ENTITY investigates opportunities to support capacity building for local professionals.”</p> <p>Capacity building could involve mentoring programs, such as hiring local professionals who don’t have the necessary years of experience as part of a crew, where they could gain experience that could eventually put them in a position to take on contracts in the future, etc.</p> <p><b>Question:</b> Would you support this type of requirement? Are there other elements IRMA should consider related to this topic? Do you have suggestions of other ways (or better ways) that entities might support the building of local or in-country technical capacity?</p>	<p><b>Feedback received:</b> Though this suggestion (adding a requirement to incentivize and build in-country <u>contractors</u>’ capability) received general support, without any clear divide between stakeholder categories, some commentators recommended to move this topic under Principle 2–Planning for Positive Legacies. IRMA agrees that it is indeed more appropriate and logical to do so, rather than under Principle 1. Business Integrity.</p> <p>Moreover, some commentators pointed out the vague and broad nature of the proposed wording, and asked for greater auditability.</p> <p><b>Proposed Decision:</b> A provision has been integrated in an existing requirement. See integration in requirement 2.4.3.4.a under Principle 2.</p>

### BACKGROUND

Compliance with applicable laws, rules and regulations is one of the most basic principles of conducting business, in a given jurisdiction. Exploration projects, mines and mineral processing facilities are no exception.

This chapter balances the importance of compliance with the laws of the country of operation with the recognition that laws can greatly vary between countries and regions.

As an international best practice standard that seeks to raise the bar of responsible practices globally, IRMA Standard requirements may contain provisions that are more stringent or demanding than the minimum legal requirements specified at the national level in a particular country. Therefore, in many jurisdictions, fully meeting the IRMA requirements will require additional measures and efforts than those legally required. It is important to note that if meeting an IRMA requirement would cause a breach of an applicable law or regulation, then the Entity would not be expected to break the law to meet IRMA. Rather, they would need to show they tried to meet the intent of the IRMA requirement to the extent feasible without violating the law.

This Chapter highlights the need for the ENTITY to put in place strong systems and controls to identify and ensure compliance with all laws, rules and regulations, across all relevant jurisdictions (especially the country of operation and the country where the ENTITY may be registered or listed), that are applicable to the project/operation, including associated facilities. This is applicable to all (if any) relevant subsidiaries and joint-venture partners that may be involved in (and/or have a shared legal or regulatory responsibility for) the management of the project/operation and associated facilities.

### KEY REFERENCES

This chapter strongly builds on, or aligns with, the following international or multilateral frameworks, conventions, and guidance:

- G20/OECD Principles of Corporate Governance, 2023
- OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, 2023

### OBJECTIVES OF THIS CHAPTER

To monitor and maintain compliance with the laws and regulations applicable to the site and its associated facilities, and to hold contractors to the same legal and performance standards.

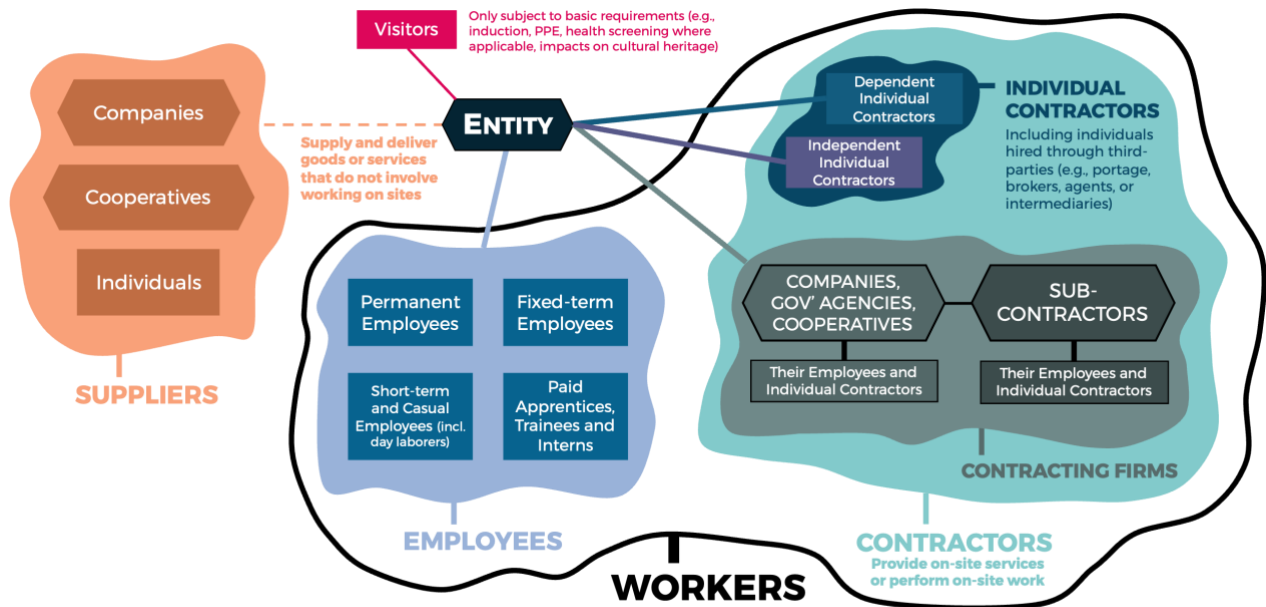
### SCOPE OF APPLICATION

This chapter is applicable to all exploration, mining and mineral processing projects and operations.

This chapter focuses on legal compliance for both the ENTITY and its contractors (who provide on-site services or perform on-site work). With regard to suppliers (who supply and deliver services or goods, including input mineral for mineral processing operations), they are not included in this Chapter, as Chapter 1.4 fully addresses how the ENTITY should be conducting due diligence on them. Figure 1 clarifies the terminology used to differentiate the ENTITY and its employees from Contractors, Suppliers, and Visitors.



FIGURE 1.1. Scope and Terminology related to Employees, Contractors, Suppliers, and Visitors



Adapted from ILO ICSE-18-A: Status in Employment according to type of authority (2018, Resolution concerning statistics on work relationships)

For each requirement, the following colors are displayed in the margin to indicate the phases for which it is required:

E1	Exploration – Stage 1
E2	Exploration – Stage 2
E3	Exploration – Stage 3
D	Project Development and Permitting
M	Operating Mine
P	Operating Mineral Processor

CRITICAL REQUIREMENTS IN THIS CHAPTER

Throughout the Standard, critical requirements are identified using a red frame. There is one (1) **critical requirement** in this Chapter.

OPTIONAL IRMA+ REQUIREMENTS IN THIS CHAPTER

Throughout the Standard, optional IRMA+ requirements are identified using a dotted blue frame. There are two (2) **optional IRMA+ requirements** in this Chapter.

In this second draft, IRMA introduces a new category of requirements: IRMA+. These requirements are aspirational and forward-looking. They reflect emerging expectations and recommendations from stakeholders, but currently go above and beyond existing and established best practice. IRMA+ requirements are entirely optional, and they will not affect the scores and achievement levels obtained by the entities choosing to be assessed against them.

# IRMA Requirements

## 1.1.1 Mapping and Monitoring

**1.1.1.1** The ENTITY **has identified and mapped** the legal and regulatory requirements applicable to the site and its associated facilities as follows:

- Competent professionals have identified and documented** all the laws, rules and regulations<sup>1</sup>, across all relevant jurisdictions<sup>2</sup>, that are applicable to the site and its associated facilities<sup>3</sup>;
- Competent professionals have identified and documented all regulatory and legal actions, their statuses and implications, across all relevant jurisdictions, related to the site and its associated facilities; and
- Competent professionals have defined the criteria used to identify levels of significance of legal and regulatory non-compliances<sup>4</sup> and corresponding response plans.**

**1.1.1.2** The ENTITY has a system in place to maintain the site and its associated facilities in legal and regulatory compliance through:

- Maintaining the project/operation, including associated facilities, in legal and regulatory compliance, across all relevant jurisdictions<sup>5</sup>;
- Monitoring** and documenting, on an ongoing basis, the status of compliance with all applicable laws, rules, and regulations, and with other enforceable legal obligations or requirements; and
- Assigning accountability for this monitoring and compliance to a member of top management of the ENTITY.**

**1.1.1.3 IRMA+**

**The criteria used to identify levels of significance of legal and regulatory non-compliances that may negatively impact affected rights-holders or stakeholders are defined in collaboration with them (see Chapter 1.2 – Community and Stakeholder Engagement).**

## 1.1.2 Response to Non-Compliance<sup>6</sup>

**1.1.2.1 Critical Requirement**

The ENTITY has a system in place to respond to non-compliances that ensures that:

- If non-compliance with an applicable law, rule, regulation, or legal action occurs, its level of significance is identified;**
- For serious or continuing non-compliances (or equivalent), root-cause analysis for the non-compliance is undertaken;**
- Timely and effective action is taken to address and correct all legal and regulatory non-compliances; and**
- Measures are implemented to prevent recurrence of similar non-compliances<sup>7</sup>.**

### 1.1.3 Contractor Oversight and Compliance<sup>8</sup>

- 1.1.3.1** The ENTITY has a system in place to verify the competency, skills, capacity, and potential conflicts of interest of its contractors<sup>9</sup>, through:
- Maintaining basic documentation on all contractors associated with the project/operation and associated facilities<sup>10</sup>;
  - Verifying the competency, skills, and capacity of all contracting firms before hiring them<sup>11</sup>;
  - Verifying the competency, skills, and capacity of all dependent and independent individual contractors before hiring them<sup>12</sup>; and
  - Requiring from contractors working on safety, health, human rights, social, or environmental issues<sup>13</sup> to attest in writing that they follow best practices to avoid conflicts of interest related to: 1) Direct financial interest<sup>14</sup>; 2) Personal or family connections to the ENTITY, the site and associated facilities; and 3) Connection to the ENTITY that could incur any kind of financial or professional benefits.
- 1.1.3.2** The ENTITY has a system in place to hold all contractors to the same legal and regulatory compliance standards as the ENTITY, through:
- Informing all contractors that compliance with all applicable laws, rules, and regulations is required;
  - As necessary, providing them with the information and training material necessary to ensure such compliance;
  - Defining in contractual arrangements the consequences of non-compliance<sup>15</sup>;
  - Performing oversight activities to know if the contractors are ensuring compliance with all applicable laws, rules, and regulations;
  - Documenting all contractors' non-compliances with applicable laws, rules, and regulations, and identifying their levels of significance (accordingly to the ENTITY's criteria, see 1.1.1.c); and
  - Addressing all non-compliances by working with contractors to ensure that timely and effective action is taken to address and correct all legal and regulatory non-compliances, and measures are implemented to prevent recurrence of similar non-compliances<sup>16</sup>.
- 1.1.3.3** The ENTITY has a system in place to hold all contractors to the same socio-environmental performance standards as the ENTITY, through:
- Informing all contractors that conformity with relevant IRMA Standard requirements<sup>17</sup> is expected;
  - As necessary, providing them with the information and training material necessary to ensure such conformity;
  - Performing oversight activities to know if the contractors are ensuring conformity with relevant IRMA Standard requirements;
  - Defining the criteria used to identify levels of significance of non-conformities with relevant IRMA Standard requirements (e.g. serious, continuing, or otherwise) and corresponding response plans;
  - Documenting all contractors' non-conformities with relevant IRMA Standard requirements, and identifying their levels of significance; and
  - Addressing all contractors' non-conformities with relevant IRMA Standard requirements by working with contractors to ensure that timely and effective action is taken to address and correct them, and measures are implemented to prevent recurrence of similar non-conformities.

## 1.1.4 Information-Sharing and Public Reporting<sup>18</sup>

**1.1.4.1** Annually, the ENTITY makes publicly accessible an updated report of, and maintains publicly accessible all previous versions of reports of<sup>19</sup>:

- a. The total number of non-compliances with applicable laws, rules, and regulations during its latest reporting period;
- b. A breakdown of this total by: 1) instances for which fines were incurred; 2) instances for which non-monetary sanctions were incurred; and 3) instances for which no fines or sanctions were incurred<sup>20</sup>;
- c. The total number and the monetary value of fines for instances of non-compliance applicable with applicable laws, rules, and regulations that were paid;
- d. A breakdown of this total by: 1) fines for instances of non-compliance with applicable laws, rules, and regulations that occurred in its latest reporting period; and 2) fines for instances of non-compliance with laws and regulations that occurred in its previous reporting periods; and
- e. A description of all serious and all continuous (or equivalent) non-compliance events, ongoing and final remedies, together with a description of how it has determined the levels of significance of non-compliances.

**1.1.4.2** Where the ENTITY claims that records or documentation contain confidential business information:

- a. It publicly reports a general description of the confidential material and an explanation of the reasons for classifying the information as confidential;
- b. If a part of a document is confidential, only the confidential part is redacted, allowing for the public reporting of non-confidential information; and
- c. Where records or documents associated with the project/operation are related to a pending legal action, the existence of the legal action and the alleged regulatory non-compliance issues are disclosed, but detailed information may be treated as confidential business information

**1.1.4.3** IRMA+

Annually, the ENTITY publicly reports the same level of information and disaggregation required under 1.1.4.1. for all its contractors' legal and regulatory non-compliances, as well as their non-conformities with relevant IRMA Standard requirements.

### CROSS REFERENCES TO OTHER CHAPTERS

This table will be added when the new content for all chapters is finalized and approved.

### CHAPTER ENDNOTES

- <sup>1</sup> These include all legal and regulatory reporting obligations, as well as relevant payment obligations (e.g., taxes, fees).
- <sup>2</sup> Depending on the context, relevant jurisdictions may include federal/national, state, provincial, county or town/municipal levels, or their equivalents all relevant jurisdictions/territories/countries (especially the country of operation and the country where the ENTITY may be registered or listed). The primacy of laws, such as federal versus provincial, is determined by applicable rules and legal precedents.
- <sup>3</sup> And applicable to all (if any) relevant subsidiaries and joint-venture partners that may be involved in (and/or have a shared legal or regulatory responsibility for) the management of the project/operation and associated facilities.
- <sup>4</sup> E.g. serious, continuing, or otherwise.
- <sup>5</sup> Including by having controls in place to deliver consistent compliance whether they be engineered controls, administrative procedures, or otherwise.
- <sup>6</sup> This requirement and sub-requirements are informed by and aligned with the system demonstrated in 1.1.1.1.
- <sup>7</sup> This requirement is informed by performance achieved on 1.1.1.1 and 1.1.1.2. Evidence that timely and effective action is taken to address and correct non-compliances is required on all laws, rules, regulations, and legal actions that are applicable to the project/operations and its associated facilities, across all relevant jurisdictions (especially the country of operation and the country where the ENTITY may be registered or listed). As per 1.1.1.1, non-compliance correction is also required from all (if any) relevant subsidiaries and joint-venture partners that may be involved in (and/or have a shared legal or regulatory responsibility for) the management of the project/operation and associated facilities. Special audit's contractual arrangements and scoping may be necessary to address a project/operation with a complex corporate structure.
- <sup>8</sup> This Section only applies to contractors, and not to suppliers (of goods and/or services). Note that Chapter 1.4 is dedicated to supplier due diligence, and Chapter 3.1 addresses risk of child, forced and slave labor among suppliers.
- <sup>9</sup> The definition of contractors includes relevant subcontractors (i.e., those involved in providing services to contractors as part of their services to the ENTITY/operation) and contracted workers hired through contractors.
- <sup>10</sup> This includes, at least: a) for dependent and independent individual contractors: contractor name, contact information, credentials, references, copy of contract; b) for contracting firms: company name, contact information, references, copy of contract, number of employees, relationship with relevant subcontractors (if applicable).
- <sup>11</sup> Including: Experience and past performance (on relevant technical, social, and environmental matters); Financial stability; Health and safety record; Skills and expertise to complete the work to the highest standard (including technical knowledge and qualifications, as well as relevant socio-environmental and project management capability); Resource availability (workforce, equipment, technology); Quality assurance processes; Insurance and guarantees; and Legal and compliance records.
- <sup>12</sup> Including: Validation of necessary level of education; Validation of relevant professional training and certifications; Review of previous relevant work, including references from previous clients; and Determination of skills and experience in the context of the work to be undertaken (including technical knowledge and qualifications, as well as relevant socio-environmental and project management capability).
- <sup>13</sup> For sites with tailings facilities (identified as per 4.2.1.1), ITRB members, senior independent technical reviewers, and DSR contractors are all included in the scope of "contractors working on safety, health, human rights, social, or environmental issues".
- <sup>14</sup> E.g. through employment, contracts, stock, etc.
- <sup>15</sup> For example: fines, required actions to remediate, cancellation of contracts, non-qualification for future work.
- <sup>16</sup> Measures and actions are taken according to the contractual consequences (1.1.3.2.c), and can include the termination of contracts, where it is deemed necessary/most appropriate.
- <sup>17</sup> The potentially relevant chapters are:
  - Chapter 1.2–Community and Stakeholder Engagement
  - Chapter 1.3–Human Rights Due Diligence
  - Chapter 1.6–Grievance Mechanism, Whistleblowers, and Access to Remedy
  - Chapter 1.7–Anti-Corruption and Financial Transparency
  - Chapter 2.2–Indigenous Peoples and Free, Prior, and Informed Consent (FPIC)
  - Chapter 2.3–Gender Equity, and Sexual and Gender-Based Violence
  - Chapter 2.5–Land Acquisition, Displacement, and Resettlement
  - Chapter 2.6–Emergency Preparedness, Response, and Recovery
  - Chapter 2.7–Concurrent Reclamation, Closure, and Post-Closure
  - Chapter 3.1–Fair Labor and Terms of Work
  - Chapter 3.2–Occupational Safety, Health and Wellbeing



- Chapter 3.3–Community Health and Safety
- Chapter 3.4–Security Forces
- Chapter 3.5–Artisanal and Small-Scale Mining
- Chapter 3.6–Cultural Heritage
- Chapter 3.7–Noise and Vibration
- Chapter 4.1–Waste and Materials Management
- Chapter 4.2–Tailings Storage Facilities and Physical Stability Management
- Chapter 4.3–Water Management
- Chapter 4.4–Biodiversity, Ecosystem Services, and Protected and Conserved Areas
- Chapter 4.5–Air Quality and Dust Management.

At least, the Entity will be expected to ensure that critical requirements that are applicable to its project/operation are also fully met by contractors. More detailed guidance will be developed to specify the requirements that must be overseen (also based on the operational context).

<sup>18</sup> This is fully aligned with GRI 2-27 (2021), but disaggregated at the ENTITY level. As per the rest of the chapter, public reporting on non-compliance is also required for all (if any) relevant subsidiaries and joint-venture partners that may be involved in (and/or have a shared legal or regulatory responsibility for) the management of the project/operation and associated facilities.

<sup>19</sup> Public reporting is not required for pending legal action or lawsuits for which there is no formal determination of non-compliance.

<sup>20</sup> These include non-compliances identified in internal inspections and reviews that may have not been addressed by competent regulating or legal authorities. If those are protected from public disclosure by law, see sub-requirements e.

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