
ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

GUINEA ALUMINA CORPORATION SA

CERTIFICATE
NUMBER

262

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

BM TRADA

DATE OF ISSUE

28 FEBRUARY 2023

DATE OF EXPIRY

27 FEBRUARY 2026

CERTIFIED SINCE

28 FEBRUARY 2023

AUTHORISED BY

A handwritten signature in black ink, appearing to be 'J. H.', with a long horizontal line extending to the right.

Aluminium Stewardship Initiative Ltd
ACN 606 661 125, Australia
info@aluminium-stewardship.org

*Validity of this Certificate is subject to continued
conformance with the applicable ASI Standard
and can be verified at*

www.aluminium-stewardship.org

CERTIFICATION SCOPE

The operations of the Guinea Alumina Corporation SA (GAC), located in Boké Prefecture, Guinea, including bauxite mining operations (including camps and facilities) near Sangarédi, port operations for bauxite export at Kamsar, rail operations between GAC's facilities and the main rail line, and a biodiversity offset site (part of Moyén Bafing National Park).

SUMMARY AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Emirates Global Aluminium PJSC
ENTITY NAME	Guinea Alumina Corporation SA
CERTIFICATION SCOPE	The operations of the Guinea Alumina Corporation SA (GAC), located in Boké Prefecture, Guinea, including bauxite mining operations (including camps and facilities) near Sangarédi, port operations for bauxite export at Kamsar, rail operations between GAC's facilities and the main rail line, and a biodiversity offset site (part of Moyen Bafing National Park).
SUPPLY CHAIN ACTIVITIES	<ul style="list-style-type: none">• Bauxite Mining
ASI STANDARD	<ul style="list-style-type: none">• Performance Standard V2
AUDIT TYPE	<ul style="list-style-type: none">• Initial Certification Audit
AUDIT FIRM	BM Trada
AUDIT DATE	<ul style="list-style-type: none">• 3 – 15 December 2022
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 19 January 2023
AUDIT SCOPE	<p>The audit scope included the operations of the Guinea Alumina Corporation SA (GAC), located in Boké Prefecture, Guinea, including bauxite mining operations (including camps and facilities) near Sangarédi, port operations for bauxite export at Kamsar, rail operations between GAC's facilities and the main rail line, and a biodiversity offset site (part of Moyen Bafing National Park).</p> <p>Supply chain activities included in the Audit Scope:</p> <ul style="list-style-type: none">• Bauxite Mining <p>All applicable criteria in the ASI Performance Standard were included in the audit scope.</p>
AUDIT OUTCOME	<ul style="list-style-type: none">• Certification

AUDIT
METHODOLOGY
DECLARATION

The Auditors confirm that:

- The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report.
- The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous.
- The Audit Scope and audit methodology are sufficient to establish confidence that the findings are indicative of the performance of the Entity's defined Certification Scope.
- The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.

CERTIFICATION
PERIOD

28 February 2023 – 27 February 2026

NEXT AUDIT
TYPE

Surveillance Audit

NEXT AUDIT
DUE DATE

27 August 2024

CERTIFICATE
NUMBER

262

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Entity has developed and implemented a legal monitoring system for all applicable laws and requirements. Compliance against all legal requirements is closely monitored as are permit and contractual conditions. To ensure compliance with applicable law there is both a legal register and procedure in place. When legislation is updated, notification is provided to the responsible person via a mobile phone application. This was demonstrated during the audit. A Permit and Authorization Register has also been developed and is regularly monitored by the Entity's Government and Relationships Department.</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has a sound policy commitment against all forms of corruption with evidence of a zero tolerance for corruption in all its forms throughout. The Entity's Legal and Compliance Department monitor potential risks related to corruption and where necessary undertake further investigations.</p> <p>Anti-Bribery and Corruption is address via relevant policies and procedures. Compliance to these policies and procedures is driven by local laws and lender compliance. The Entity has developed and implemented an Anti-Bribery and Corruption Policy, as well as an Anti-Fraud Policy and a Gift and Entertainment Policy.</p> <p>There are several levels of training and communication provided by the Entity, including reminders from the Chief Executive Officer (CEO), training for security personnel and contractors and both 'face to face' and 'on-line' training. There are a variety of methods to communicate the Entity's position on bribes and facilitation payments, including the provisioning of a card to give to officials who may request such payments which state that employment will be terminated should these be provided. The use of this card was demonstrated during the audit and shown to be effective.</p>
1.3 Code of Conduct	Conformance	<p>The Entity has a Code of Conduct that includes principles relevant to environmental, social and governance performance. The Code is widely implemented, distributed amongst Workers and publicly available at:</p> <p>https://www.ega.ae/media/1016/ega-code-of-conduct.pdf</p>

CRITERION	RATING	COMMENT
		<p>The Code of Conduct has been updated to align with the parent company EGA.</p> <p>Workers and contractors have received training in the Code of Conduct as well as annual training on one specific aspect of the Code.</p> <p>The Code of Contract is appended to all contracts that are signed by employees at the commencement of employment with the Entity. The Code is reviewed regularly and was last updated in November 2022.</p>
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	<p>The Entity has established an Environment, Health, Safety and Community Policy that is consistent with the environmental, social, and governance practices included in ASI Performance Standard, and has been endorsed and signed by the CEO:</p> <p>https://www.gacguinee.com/media/2776/2022-11-05_ehsc-final_eng_signed.pdf</p>
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	<p>The Entity's Environment, Health, Safety, and Community Policy is signed and endorsed by GAC's CEO. This Policy is accompanied by 'stand-alone' Policies consistent with the environmental, social, and governance practices.</p>
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	<p>The Environment Health, Safety and Community policy is well embedded within the Entity, is included in regular training programs, is communicated internally such as via toolbox talks, is used as a screensaver on all Entity computers and also posted on notice boards. The policy is also made publicly available on GAC's website:</p> <p>https://www.gacguinee.com/en/about-us/disclosures</p>
2.2 Leadership	Conformance	<p>The Entity has clearly identified a senior Management Representative from the parent company, EGA, as having overall responsibility for conformance with ASI Standards amongst the EGA Group and an Entity Executive Committee member who is responsible for conformance with ASI Standards at the Entity's sites. Both have authority for ensuring conformance with the requirements of this Standard.</p>
2.3a Environmental and Social Management Systems (environmental)	Conformance	<p>The Entity has implemented an Environmental Management System, which includes ongoing risk assessments, monitoring, and updates as part of a continuous improvement process. Each operational area within the Entity has an appointed management representative.</p> <p>Training on specific elements of the Environmental</p>

CRITERION	RATING	COMMENT
		<p>Management System, including risk assessment and monitoring is considered comprehensive. Records managed as part of the Environmental Management System were confirmed as appropriate and up to date.</p>
2.3b Environmental and Social Management Systems (social)	Conformance	<p>The Entity implements a Social Management System, which includes ongoing risk assessments, monitoring, and updates as part of a continuous improvement process. Social and community risks were considered in the Entity's Social and Environmental Impact Assessments (SEIA) and included (but not limited to) mobility and transport, wellbeing, health and safety, mining operations, access and use of natural resources, employment and economic activities, infrastructure and basic services and cultural heritage. These have been incorporated into the Entity's Social Management System.</p>
2.4 Responsible Sourcing	Conformance	<p>A Responsible Sourcing Policy which addresses environmental, social and governance issues has been implemented and flows down to suppliers through training for suppliers, a supplier risk assessment, monitoring and audit process. As the parent company EGA's commitment to responsible sourcing is included as part of the Entity's core Policy which is made publicly available at:</p> <p>https://www.ega.ae/media/3194/emirates-global-aluminium-core-policies.pdf</p> <p>The Policy is incorporated into the supplier approval agreement which is signed by all suppliers. The signed agreement covers all issues that are expected of the company itself for environmental, social and governance issues. The monitoring of policy compliance occurs via the monitoring and review process for all suppliers.</p> <p>There is a risk assessment undertaken on all suppliers and an audit and monitoring process for approved suppliers has been implemented.</p>
2.5 Impact Assessments	Conformance	<p>Environmental, social, cultural and Human Rights Impact Assessments (SEIA) requirements are in place at the Entity for New Projects or Major Changes. Impact Assessments undertaken in accordance with the International Finance Corporation (IFC) are compliant with IFC Performance Standard 1. These assessments are all publicly available on the IFC website:</p>

CRITERION	RATING	COMMENT
		<p>https://disclosures.ifc.org/project-detail/ESRS/24374/guinea-alumina-corporation</p> <p>Social and environmental aspects are analysed in detail and associated action plans developed to manage and mitigate potential environmental, social, cultural and human rights impacts. An online summary the SEIA for the mine and port is available at:</p> <p>https://www.gacguinee.com/media/2766/gac-seia-ch0-nts_executive-summary-en-20151015.pdf</p> <p>Other examples of these Impact Assessments include:</p> <ul style="list-style-type: none"> - The Tioluladiwol Dam SEIA update Guinea Alumina Corporation S.A. (GAC), July 2016. https://www.gacguinee.com/media/2767/gac-dam-seia-non-technical-summary-en-20160719-final.pdf - SEIA of rail infrastructure reinforcement from Sangarédi to Kamsar, Guinea. CFB MUA technical committee. December 2016 https://www.gacguinee.com/media/2768/cfb-rail-seia-ch0-non-technical-summary_20170327.pdf
2.6 Emergency Response Plan	Conformance	<p>The Entity has developed and implemented site specific Emergency Response Plans. This development was undertaken in collaboration with potentially affected stakeholders' groups with appropriately qualified staff appointed to this process. Emergency Response Plans are regularly tested and evaluated.</p> <p>The Entity has in place qualified medical staff and first aiders, with all shifts in all operational areas covered.</p> <p>Emergency drill exercises are conducted regularly and lessons from these are used to implement improvements and includes Worker input.</p>
2.7 Mergers and Acquisitions	Conformance	<p>The Entity has not been associated in any merger or acquisition activities. Mergers and acquisitions are managed by the Entity's Head Office function where it has an established Due Diligence process.</p>
2.8 Closure, Decommissioning and Divestment	Conformance	<p>Although no closures have yet taken place, the Entity has a plan for future closures, decommissioning and divestments, which is detailed in the Entity's Mine Closure and Rehabilitation Plan. This also includes provisions for temporary closure (i.e. care and maintenance).</p> <p>There have been no closures to date (temporary or final). The Entity's Stakeholder engagement process</p>

CRITERION	RATING	COMMENT
		<p>incorporates discussions on mine closure and the Entity's Social Management Plan is updated at each stage to avoid or mitigate the impacts on the community and the environment due to the final Mine Closure.</p> <p>Environmental management is achieved through the rehabilitation process which is ongoing through the life of the mine and is dealt with through the Rehabilitation Plan, which is externally audited by the International Finance Corporation biannually.</p>
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	<p>The Entity's parent company EGA publishes an annual sustainability report that includes all of EGA's operational facilities, including the Entity. This report includes all disclosure requirements required by the ASI Standards and is publicly available:</p> <p>https://www.gacguinee.com/en/sustainability/embedding-sustainability-in-everything-we-do</p>
3.2 Non-compliance and liabilities	Conformance	<p>Non-compliance and liabilities, significant fines, judgments, penalties and non-monetary sanctions are publicly disclosed within the annual EGA sustainability report available at:</p> <p>https://www.gacguinee.com/en/sustainability/embedding-sustainability-in-everything-we-do</p> <p>In 2021, the Entity received no significant judgments, penalties or non-monetary sanctions for non-compliance with laws and/or regulations. The Entity also received no legal action, threatened or ongoing, relating to anti-competitive behaviour or corruption and no violation of anti-competitive behaviour or anti-trust and monopoly legislation. Disclosures made by the Entity illustrate that EGA paid one fine in 2021 (approximately USD 220,000). This fine was issued by the Guinean Customs Authority in Guinea relating to goods imported into Guinea by a contractor that were not placed at the correct designated area at customs.</p>
3.3a Payments to governments (legal and contractual)	Conformance	<p>Payment to Government authorities are only made on the basis of legal requirements and contracts. Any required payment to Government officials is according to a formalised procedure.</p>
3.3b Payments to governments (disclosure – bauxite mining)	Conformance	<p>The Entity publicly discloses all payments to governments which is available at:</p> <p>https://www.gacguinee.com/en/about-us/disclosures</p> <p>Payments to Government authorities are included within the scope of independent financial audits</p>

CRITERION	RATING	COMMENT
		<p>undertaken for the Entity. Each payment to Government is signed and stamped by the auditor as part of the annual auditing process. Further disclosure of Government payments is available at: https://www.gacguinee.com/media/2770/2018-12-31_payments-to-gouvernement-authorities.pdf</p>
<p>3.4 Stakeholder complaints, grievances and requests for information</p>	<p>Conformance</p>	<p>The Entity has developed and implemented a Complaints Resolution Mechanism which is well resourced and both culturally and gender sensitive. It is appropriate to address stakeholder complaints and grievances. Community discussions held as part of the audit confirmed the process is in place and understood by stakeholders. The process is managed by the community relations team and supported by a specific procedure for the management of community complaints. The complaints handling system is on a computerized database called Borealis. The system is designed to meet the needs of individuals and communities directly affected by the activities of the Entity and its subcontractors or by other stakeholders identified in the Stakeholder Engagement Plan. It is available in French (written format) but also accessible to speakers of local languages (e.g Pulaar, Susu and Laduma). The Entity has recently implemented a complaints 'hotline', and whilst this was known by the community, it was evident through discussions that there was some resistance to its use in the community, due to prior community experience, social, attitudinal and cultural reasons that still need to be addressed.</p>
<p>PRINCIPLE 4 MATERIAL STEWARDSHIP</p>		
<p>4.1a Environmental Life Cycle Assessment (life cycle impacts)</p>	<p>Conformance</p>	<p>The Entity has had a Life Cycle Assessment (LCA) for bauxite ore prepared by an external consultancy that is in general accordance with ISO 14040 and ISO 14044. The base year of 2021 was used in the LCA. In addition to Global Warming Potential (GWP), other environmental indicators such as acidification and air emissions were considered in the LCA. To date, there have been no customer inquiries about the LCA, however the LCA has been prepared in consideration of future external inquiries. External communication of LCA information is currently on demand. No abbreviated version of the LCA has been prepared for external communication.</p>

CRITERION	RATING	COMMENT
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The Entity has had a Life Cycle Assessment (LCA) for bauxite ore prepared by an external consultancy that is in general accordance with ISO 14040 and ISO 14044. The base year of 2021 was used in the LCA. In addition to Global Warming Potential (GWP), other environmental indicators such as acidification or air emissions were considered in the LCA.
4.1c Environmental Life Cycle Assessment (public communication)	Not Applicable	To date, there have been no customer inquiries about the LCA, however the LCA has been prepared in consideration of future external inquiries. External communication of LCA information is currently on demand. No abbreviated version of the LCA has been prepared for external communication.
4.2 Product design	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3a Aluminium Process Scrap (targets)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3b Aluminium Process Scrap (alloy separation)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.4a Collection and recycling of products at end-of-life (strategy)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.4b Collection and recycling of products at end-of-life (engagement)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 5 GREENHOUSE GAS EMISSIONS		
5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity accounts and publicly discloses Scope 1 Greenhouse Gas (GHG) emissions and energy use by source on an annual basis through its sustainability report available in its website: https://www.gacquinee.com/en/sustainability/embedding-sustainability-in-everything-we-do and https://www.gacquinee.com/media/3183/ega-2021-sustainability-report-en.pdf The Entity is not connected to the national electricity grid and therefore does not contribute any Scope 2 emissions.
5.2 GHG emissions reductions	Conformance	GHG emissions are predominantly associated with the use of diesel for electricity generation, vehicles and mining equipment. Emissions reductions have historically been driven through various efficiency plans and focussed on reducing the demand for diesel. The Entity's strategic target is to achieve net zero

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		GHG emissions by 2050. This target, along with decarbonisation options being considered, are made public in the 2021 sustainability report available at: https://www.gacguinee.com/en/sustainability/embedding-sustainability-in-everything-we-do
5.3a Aluminium Smelting (management system)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3b Aluminium Smelting (up to and including 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3c Aluminium Smelting (after 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE		
6.1 Emissions to Air	Conformance	The Entity includes air quality monitoring as part of its Environmental Management System and monitors for dust, oxides of nitrogen (NOx) and oxides of sulphur (SOx). Impact assessments have been conducted to identify the most appropriate locations for monitoring and results are assessed against local regulatory and international limit values. For dust emissions, there are numerous measuring points across the Entity, including the loading points at both the mine and port. Mobile measuring devices are also used.
6.2 Discharges to Water	Conformance	The Entity's environmental impact assessments include consideration of potential impacts from discharges to water. The Entity conducts discharge monitoring, including through laboratory analysis. Results are assessed against local regulatory and international limit values. The Entity publishes details regarding discharge requirements and monitoring within its annual sustainability report available at: https://www.gacguinee.com/en/sustainability/embedding-sustainability-in-everything-we-do
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	The Entity has conducted a risk assessment and developed documented procedures for responding to spills and leakages. A procedure for managing spills has been developed and implemented, known as 'Fuel Spill Prevention and Response'. External communication is also defined in this procedure. An alarm plan applies in the event of possible spills/leakages. Leakages are investigated by means of an ongoing action plan (incident register) and remedial measures are defined. Corrective actions are determined, and their

CRITERION	RATING	COMMENT
		effectiveness is reviewed to reduce potential leaks in the future.
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	The Entity operates a management system with controls and monitoring requirements based on risk. If third parties are involved, the Entity has a process to inform them, via the external communication process as defined in the Fuel Spill Prevention and Response Procedure.
6.4a Reporting of Spills (immediate disclosure)	Conformance	The Entity has a process in place to ensure that in the event of a spill, affected parties are promptly informed. Communication protocols were demonstrated to be working well and employees are well informed and trained in the proper procedures for handling and communicating such incidents.
6.4b Reporting of Spills (regular reporting)	Conformance	If spills occur, the affected parties are informed immediately. Communication protocols were demonstrated to be working well and employees are well informed and trained in the proper procedures for handling and communicating such incidents. Based on the risk assessment, all leakages are documented in an action plan. The measures taken are also considered here and their effectiveness is checked. Publication and external communication is undertaken directly with the authorities and via the annual Sustainability Report at: https://www.gacguinee.com/media/3183/ega-2021-sustainability-report-en.pdf
6.5a Waste management and reporting (strategy)	Conformance	The waste data are continuously recorded and evaluated in the environmental dashboard. The data from December 2022 could be viewed. Generated waste is appropriately segregated on site (paper, metal, oil containers, etc.) and the tonnage is recorded. Waste is disposed of through external service providers. The waste is separated according to fractions (paper, metal, oil containers etc.). Waste is collected centrally at two collection points, which are both covered and enclosed. There are regional disposal service providers who manage and dispose of waste. An annual waste reduction of one percent has been set as an internal target.
6.5b Waste management and reporting (disclosure)	Conformance	The Entity publicly discloses waste data within the annual EGA Sustainability Report available at: https://www.gacguinee.com/en/sustainability/embedding-sustainability-in-everything-we-do The Report includes information on the generation of both Hazardous and Non-Hazardous Waste, along

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		with details on the methods employed for their disposal.
6.6a Bauxite Residue (storage construction)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6b Bauxite Residue (integrity checks and controls)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6c Bauxite Residue (water discharge)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6d Bauxite Residue (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6e Bauxite Residue (state of the art technologies)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6f Bauxite Residue (remediation)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a Spent Pot Lining (SPL) (storage and management)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7b Spent Pot Lining (SPL) (recovery and recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7c Spent Pot Lining (SPL) (Untreated SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7d Spent Pot Lining (SPL) (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7e Spent Pot Lining (SPL) (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a Dross (recovery)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8b Dross (recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8c Dross (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 7 WATER STEWARDSHIP		
7.1a Water assessment (mapping)	Conformance	The Entity has prepared a map of the region to identify and trace water withdrawal and use by source and type. This map is prepared for both the dry and wet seasons. This map provides for the predicted water balance. The water source for the Entity is a constructed dam that fills during the wet

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		<p>season. For the accommodation camp, water is sourced from a metered bore.</p> <p>For the Port facility, a separate water map has been developed and water is obtained through a desalination (reverse osmosis) plant.</p> <p>The Entity is currently mapping its water use in real time to build an actual record of water balance.</p>
7.1b Water assessment (risk assessment)	Conformance	<p>Water quality risks have been assessed for both construction and operational phases of activities. There is a separate risk assessment developed for ground water for both the construction and operational phases.</p> <p>An operational control identified for a potential major risk, to avoid a super saline discharge from the desalination plant, has been implemented, where the output from the on-site water treatment plant that mixes saline water from the desalination process with fresh water effluent from the treatment plant to reduce the salinity of the discharge sent back to the ocean via a tidal lagoon.</p>
7.2a Water management (management plans)	Conformance	<p>The risk register is used as the water stewardship plan. Time-bound targets are set as empirical controls and preventative control measures are in place and are effective. The risk register is updated quarterly and the performance of the control is monitored to confirm the risk remains under appropriate control.</p>
7.2b Water management (monitoring)	Conformance	<p>The risk register is used as the water stewardship plan. Time-bound targets are set as empirical controls and preventative control measures are in place and are effective. The risk register is updated quarterly and the performance of the control is monitored to confirm the risk remains under appropriate control. Monitoring is undertaken to confirm the effectiveness of control measures and the risk register is updated quarterly.</p>
7.3 Disclosure of water usage and risks	Conformance	<p>The Entity publicly discloses water withdrawal, use and risks within the annual EGA Sustainability Report available at: https://www.gacguinee.com/en/sustainability/embedding-sustainability-in-everything-we-do</p> <p>Environmental and social impact assessments include the assessment of water related risks and are publicly disclosed on the IFC Project Disclosure Portal.</p>

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PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	<p>An assessment on potential impacts to biodiversity has been conducted in a thorough and methodical manner for land use and activities within the Entity's Area of Influence at both the mine and port, which was incorporated in the 'Social and Environmental Impact Assessment (SEIA) Guinea Alumina Corporation S.A (GAC)'. Three separate assessments were completed (1. Mine and Port, 2. Dam and 3. Rail links). The assessment reviewed existing data and related data from other impact assessments, specialized scientific literature and included ground-truthing activities and surveys for mammals, birds, flora, herpetofauna and aquatic fauna. A specific survey of Chimpanzees was undertaken by the Wild Chimpanzee foundation: www.wildchimps.org</p> <p>The Biodiversity offset site at Moyen Bafing National Park was inspected as part of this audit. The risk assessment process included consultation with the community to record the community values regarding the findings of the SEIA including the impacts and mitigation measures.</p> <p>The Port biodiversity risk assessment has identified impacts including clearing of some mangroves for port development and disturbance to terrestrial fauna and conservation priority marine species including turtle species, the Atlantic Dolphin and Manatee. Local knowledge (e.g. local fishermen) was also used in the SEIA to support identification of location of flora and fauna for the Port area and specific species and where they may be located.</p>
8.2a Biodiversity management (biodiversity action plans)	Conformance	<p>The Entity has engaged technical experts to develop a Biodiversity Action Plan (BAP) which includes time-bound targets to address material impacts identified through environmental and social impact assessments and community consultation. The BAP has identified leading indicators based on an assessment of priority species and habitats and development of these indicators was undertaken in consultation with representatives from the Local Community, Government, and selected Non-Governmental Organisations (NGOs).</p> <p>Stakeholder feedback on the BAP requested an adaptive management process given the lack of historic data and in-depth information on species and ecosystems identified in the Entity's Area of Influence. This approach was adopted into the BAP. Whilst the BAP was first released in 2017, it has</p>

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		since been updated and a 2022 version is due for release in the near future (currently in draft). Only isolated sections of the rail alignment are under control of the Entity.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	<p>The Entity's BAP has applied the Biodiversity Mitigation Hierarchy and been developed following direct consultation with the Local Community, the Government of Guinea and technical Non-Governmental Organisations (NGOs).</p> <p>The BAP incorporates examples of 'avoidance strategies' which include (but not limited to), the avoidance of degradation of habitat by setting aside areas in reserves or for isolation from both mining activities, port operations and from operational personnel.</p> <p>Each action is time-bound and the Entity regularly tracks progress against these actions and deadlines via a quarterly review of monitoring and progress. The Entity shares its biodiversity management processes with other mining companies to identify and seek cooperation in addressing common biodiversity issues and challenges, and mitigate cumulative impacts.</p> <p>Rehabilitation trials to rehabilitate impacted mangrove areas is underway. Initial mangrove establishment was poor and subsequent plantings are too young to confirm meaningful results from this trial. There is a plan to use the knowledge from this work to rehabilitate other areas as an offset for the land taken to establish the port. This will be dependent on the results obtained from the aforementioned trial.</p>
8.2c Biodiversity management (reporting)	Conformance	<p>The BAP is updated on a regular basis and submitted to the Guinean Minister of the Environment annually. Independent consultants engaged by the International Finance Corporation (IFC) also regularly review biodiversity management actions, which is a requirement of its lending conditions to the Entity. The results of the IFC's independent consultants review are available on the GAC website: https://www.gacguinee.com/en/about-us/disclosures</p> <p>Additionally, key biodiversity outcomes are publicly available within the annual EGA Sustainability Report available at: https://www.gacguinee.com/en/sustainability/embedding-sustainability-in-everything-we-do</p>
8.3 Alien Species	Conformance	At the mining operation, Siam weed (<i>Chromolaena odorata</i>) is a major concern as a potential weed of

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		<p>tropical and sub-tropical regions that inhabits waterways (i.e. riparian areas), bushland, forest margins, roadsides, disturbed sites, waste areas, neglected pastures, crops and plantations. Machinery is regularly inspected by the Entity's Biodiversity Department and is cleaned before receiving a biosecurity clearance.</p> <p>At the Port, several species of concern have been identified which all have a potential impact on both terrestrial and intertidal areas. The Entity has implemented a program of monitoring and control for these species.</p> <p>Awareness of invasive species and control is also incorporated in induction training.</p>
8.4a Commitment to "No Go" in World Heritage properties (exploration and new mines)	Not Applicable	There are no World Heritage properties in, or adjacent to the Entity's Area of Influence.
8.4b Commitment to "No Go" in World Heritage properties (existing operations)	Not Applicable	There are no World Heritage properties in, or adjacent to the Entity's Area of Influence.
8.5a Mine rehabilitation (best available techniques)	Conformance	<p>The Entity has a detailed Mine Closure and Rehabilitation Plan that requires the progressive rehabilitation of former mining areas that meets best practice in accordance with IFC Performance Standards. Stakeholders are engaged in the process at both the planning and implementation stages. Early mine rehabilitation areas have been established and subject to monitoring and assessment, these are currently too early to confirm results.</p>
8.5b Mine rehabilitation (financial provisions)	Conformance	<p>Audited budgets demonstrate that the Entity has ensured the availability of adequate resources to meet rehabilitation and mine closure requirements. The Entity has developed the GAC Mine Closure and Rehabilitation Plan and financial provisions for mine rehabilitation are documented in the budget allocations in this Plan.</p>
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	<p>There is a commitment to respect Human Rights as part of the Entity's Environment, Health, Safety and Community Policy which is available on the GAC website at:</p> <p>https://www.gacguinee.com/media/2776/2022-11-05_ehsc-final_eng_signed.pdf and</p> <p>https://www.gacguinee.com/en/about-us/disclosures</p> <p>The Entity's commitment to Human Rights states,</p>

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		<p>'Human rights are the universal right of every individual to be treated with dignity and equality. Respect for the fundamental rights of our employees, those in our value chain and the communities in which we operate is a fundamental commitment of GAC.</p> <p>We oppose any form of modern slavery, child labour or forced labour and demand that our supply chain adopt the same principles.'</p>
9.1b Human Rights Due Diligence (process)	Conformance	<p>The Entity has considered Human Rights as part of its environmental and social impact assessment and conducted a stand-alone human rights impact assessment, which was generated as an Addendum for GAC's Bauxite Export Project, Guinea Human rights risk assessment Guinea Alumina Corporation S.A. (GAC).</p> <p>There were examples observed of thorough and proactive actions by the Entity to uphold Human Rights and align with International Labour Organisation standards. Training on human rights is provided to Workers and contractors including security providers operating at the Entity.</p>
9.1c Human Rights Due Diligence (remediation)	Conformance	<p>The Entity has developed and implemented a confidential grievance reporting mechanism which is available for use by all employees, contractors, suppliers, and community members. Any identified human rights concerns or allegations are independently investigated by the Entity's Compliance Department.</p> <p>Some incidents of harassment were reported via these mechanisms, and following investigation, the offending employees were terminated.</p> <p>With respect to ongoing community consultations there are still some challenges that are currently being addressed by the Entity. For example, the Local Community is aware of the new complaints 'hotline' system, however there remains some resistance to its use in the community.</p>
9.2 Women's Rights	Conformance	<p>The Entity has implemented policies and procedures that are in alignment with the United Nations Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW). A variety of practices that have been implemented to prevent discrimination against women, as confirmed through comprehensive interviews with female employees. Women's Rights are specifically addressed in the EGA-GAC Management Plan for Gender Strategy and the Gender Strategy Diversity and Inclusion</p>

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		<p>Procedure.</p> <p>The Entity communicates specific initiatives and actions in place to employees, including a reduction in hours and travel for breastfeeding women. Women's rights are prominently communicated in the Entity's 'Know your Right' posters prominently displayed throughout the workplace. These initiatives include (but not limited to) 14 weeks of maternity leave, medical care during maternity leave, salary during pregnancy and one hour of breastfeeding per day for nine months.</p> <p>Worker interviews confirmed that women in the workplace feel safe and respected and community meetings in Sangaredi and at the Labe offset site confirmed that the Entity is actively promoting gender equality initiatives in the community and workplace.</p>
9.3 Indigenous Peoples	Conformance	<p>The Entity completed engagements with Community groups during the planning preparation of the environmental and social impact assessment for the mine and port, no Indigenous groups (as defined by IFC Performance Standard 7) were identified. Local experts consulted as part of the audit process advised the auditor that there are no recognised Indigenous groups within Guinea.</p> <p>It is also noted that local communities do not identify as Indigenous peoples and this may be for cultural, historical and other reasons.</p> <p>Nevertheless, the Entity has applied the requirements of Free Prior and Informed Consent for any Community requiring Resettlement.</p> <p>There are local and affected Communities including features relating to distinct language/dialect and culture and beliefs.</p>
9.4 Free, Prior, and Informed Consent (FPIC)	Conformance	<p>The Entity has completed extensive engagements with all Communities in and around its operations during planning, construction and now ongoing operations phases to obtain support for the project. Evidence reviewed demonstrates that Free, Prior, and Informed Consent (FPIC) has been applied at all relevant stages.</p> <p>Cultural and/or sacred sites are either identified by the community representatives through the FPIC SEIA process prior to development, and or identified by the Entity during the development as potential cultural or sacred sites. The Entity then liaises with Local Community representatives with specific knowledge. For example, the local Imam are engaged in this process as are those who either understand the area or site, and/or are Elders within</p>

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		the community. This includes providing safe access to each site.
9.5 Cultural and sacred heritage	Conformance	<p>The Entity has developed and implemented a procedure to identify sacred or cultural heritage sites. These sites are identified by the community representatives through the FPIC SEIA process prior to development, and/or identified by the Entity during development as potential cultural or sacred sites. The Entity in cooperation with the Local Community consider the required action(s) to avoid or remedy impacts determined by local community representatives.</p> <p>A Cultural Heritage Management Plan is required by both the IFC's Performance Standard 8 and Guinean environmental law. There are currently 230 sites of cultural significance identified as part of this process, and are each acknowledged in the Cultural Heritage Management Plan. The sites include, cemeteries, places of worship, caves, historical monuments, and spiritual sites (those sites thought to be occupied by Jinn). Jinn sites are either preserved or the site (and Jinn) relocated. This is undertaken in accordance with customary protocols.</p> <p>Cultural and/or sacred sites are identified by the Entity who then liaises with local community representatives with specific knowledge. For example, the local Imam are engaged in this process and are those who either understand the area or site, and/or are Elders within the community. This includes providing safe access to each site.</p> <p>In each case a risk assessment is undertaken and in most instances (apart from Jinn sites that can be relocated) the outcome of the management strategy is to avoid any disturbance of the identified site. Continued rights of access are maintained via the incorporation of an environmental/social buffer zone. There are currently no identified sites with restricted access due to mining or other operational activities. However, if there is such a situation in future, the procedure in place provides for compensatory measures for affected parties until the site is accessible.</p>
9.6a Resettlements (avoid or minimise)	Conformance	Any necessitation for any Resettlements are considered within the Entity's environmental and social impact assessments. Wherever required, resettlement has been carefully considered within plans developed in accordance with IFC Performance Standard 5, and in the associated Impacts Mitigation and Enhancement Plans,

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		<p>consideration was given as to the circumstances which necessitated resettlement.</p> <p>In order to mitigate any impacts associated with resettlement, the Entity develops a strategy and approach to land reclamation and resettlements with objectives including the following:</p> <ul style="list-style-type: none"> - avoid, and when avoidance is not possible, minimize displacement by exploring alternative project designs; - avoid forced eviction; - anticipate and avoid, or where avoidance is not possible, minimize adverse social and economic impacts from land acquisition or restrictions on land use by (i) providing compensation for loss of assets at replacement cost and (ii) ensuring that resettlement activities are implemented with appropriate disclosure of information, consultation, and the informed participation of those affected; - improve, or restore, the livelihoods and standards of living of displaced persons; and, - improve living conditions among physically displaced persons through the provision of adequate housing with security of tenure at resettlement sites.
9.6b Resettlements (where unavoidable)	Minor Non-Conformance	<p>The Entity has developed and implemented a comprehensive resettlement process which has been carefully planned and executed. This is supported by the Entity's 'Land Acquisition, Compensation and Resettlement Framework' procedure.</p> <p>Each relocation has a series of documented action plans. The initial step in the process is to confirm a location to support the resettlement, determine the current land user, the status of land tenure assess the biodiversity aspects and other values of the proposed site. The Guinean Mining Code 2014, prescribes timeframes, typically two months, for stakeholders to come forward to claim tenure or residential rights.</p> <p>Each affected party is provided a form to allow for their identification and to note any compensation and resettlement claims such as land and property.</p> <p>Particular attention is made to ensure the correct identification of women, vulnerable persons and vulnerable groups. In the event of any people who are not literate, signed documents are translated into local languages supported by translation, which is witnessed by a support person from the elected community relocation committee.</p>

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		<p>After implementation of the relocation, the process is subject to an audit.</p> <p>Once resettlement has been finalised, the community are given legal title to the land allocated. The basis for all compensation and resettlement is also documented.</p> <p>The quality of replacement houses is not 'like for like' with the previous housing, the houses are built to a standard design and of a better standard of construction.</p> <p>However, representatives from Affected Communities have identified through the GAC formal complaints/grievance mechanism that there are several concerns with the current provisions made available as part of the resettlement process. These concerns have been logged by the Entity as part of the community grievance mechanism and actions have been initiated to address the concerns raised. The Entity has followed agreed processes to relocate populations in Sinthiouroum and Falima. However, discussions with the community indicate that in their opinion, GAC has not achieved the required expectations, as prescribed in the IFC Performance Standard 5. Of specific concern is that there has been no improvement or restoration of livelihoods and standard of living for persons displaced. In particular the Stakeholders highlighted issues relating to the condition of the bore water, the land not being suitable to grow adequate food (compared to their previous land) and earlier than expected deterioration in new housing (e.g. leaking roofs). There is also an alleged withdrawal of support from GAC for local agricultural activities (Palm Oil trees) before the agreed support period. Based on the consultation during the audit the auditor suggests consideration should be given to establishing a Community Liaison Coordinator(s) within the community to facilitate effective communications between the Communities and its leaders and the Entity.</p>
9.7a Local Communities (rights and interests)	Conformance	<p>The Entity has implemented a variety of programs that engage with neighbouring and Local Communities, with a strong emphasis on respecting their rights and interests. A particular focus is placed on promoting gender balance. The Entity's programs are incorporated in a Community and Stakeholder Engagement Plan.</p>
9.7b Local Communities (impacts)	Minor Non-Conformance	<p>The Entity has conducted impact assessments to identify and mitigate potential impacts for Local</p>

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		<p>Communities. The Entity also regularly conducts forums to foster open communication and collaboration with community members. Additionally, the Entity has established a grievance reporting mechanism to provide community members with a formal channel to voice any concerns they may have regarding its operations. The Entity is able to evidence actions taken to address community grievances raised in the past.</p> <p>However, during community engagement sessions conducted as part of the audit, various community groups expressed concerns regarding negative impacts on Local Communities resulting from the Entity's activities that had not yet been resolved. In particular, it was expressed by representatives of the Deprass and Taibae communities that adverse impacts still occur on the Local Community and negative impacts on livelihoods resulting from the Entity's activities.</p> <p>Specific issues raised include inadequate water supply, a disruption and loss of some traditional cropping areas resulting in inadequate land to grow food, the inundation of parts of the Dapass village by tidal water caused by drainage works during construction, and the backfilling of sand extraction sites in the Taibae community without adequate drainage resulting in an impassable route in the wet season.</p> <p>The Entity has acknowledged this feedback, however activities are still ongoing in order to effectively address these concerns.</p> <p>Based on the consultation during the audit the auditor suggests consideration should be given to establishing a Community Liaison Coordinator(s) within the community to facilitate effective communications between the Communities and its leaders and the Entity.</p>
9.7c Local Communities (livelihoods)	Conformance	<p>The Entity has implemented a variety of programs that engage with neighbouring and Local Communities, with a strong emphasis on respecting their rights and interests. A particular focus is placed on promoting gender balance.</p> <p>The Entity supports and encourages local business as part of its Community Relations function. One example noted includes the GAC Filima Community Livelihoods Improvement Project Graduation Program which incorporated and supported 18 households and 12 businesses.</p>

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9.8 Conflict-Affected and High-Risk Areas	Conformance	<p>There is an effective Conflict-Affected and High-Risk Areas (CAHRA) risk assessment applied as part of the Entity's Responsible Sourcing Framework. Responsible sourcing principles must be applied across the Entity's procurement activities, as required under the Entity's Code of Conduct and the associated supplier approval process:</p> <p>https://www.ega.ae/media/3194/emirates-global-aluminium-core-policies.pdf</p> <p>This process is supported by the Entity's Procurement Policy, Business Partner Due Diligence and Supplier Risk Assessment process. Raw materials are all sourced in Guinea as well as many goods and services.</p> <p>The supplier approval process and the responsible sourcing process includes risk assessments for every supplier considering the country, the product of service. Any supplier that has received a medium or high risk undergoes further investigation and if risk is unable to be controlled, and/or if issues are highlighted they are not included in the supplier list and may be considered as part of a 'No Go' approach.</p> <p>A Supplier Declaration must be signed by each supplier and confirm that they do not source conflict minerals that may benefit armed groups or conflict in the Democratic Republic of Congo or any adjoining country, and take reasonable due diligence in their supply chains to ensure any material, part or component they procure do not contain conflict minerals originating from these countries.</p>
9.9 Security practice	Conformance	<p>The Entity uses contracted private security and local police. The supplier approval process and ongoing audits are used to ensure security contractors respect Human Rights in line with recognised standards.</p> <p>The Entity (via its Compliance Department) provides training to both private security and local police which addresses the Voluntary Principles on Security and Human Rights.</p>
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	<p>Interviews with workers and union representatives confirmed that the Entity protects and upholds Freedom of Association and Right to Collective Bargaining across its operations.</p> <p>The Entity also expects its suppliers to also allow for Freedom of Association and Collective Bargaining which is as part of the supplier approval condition.</p>

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		<p>The Entity has a workplace agreement in place and this is renewed every two years. A Labour Union is in place at the Entity and there is an office on site for the Union plus a protocol for the management of engagements and discussions with the Union. It was confirmed through worker interviews that there is no pressure to join a Union. Sub-contractors must also allow for Unions and Union membership in their respective workplaces.</p>
<p>10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)</p>	<p>Conformance</p>	<p>Interviews with workers and union representatives confirmed that the Entity protects and upholds Freedom of Association and Right to Collective Bargaining across its operations. The Entity also expects its suppliers to also allow for Freedom of Association and Collective Bargaining which is as part of the supplier approval condition. The Entity has a workplace agreement in place and this is renewed every two years. A Labour Union is in place at the Entity and there is an office on site for the Union plus a protocol for the management of engagements and discussions with the Union. It was confirmed through worker interviews that there is no pressure to join a Union. Sub-contractors must also allow for Unions and Union membership in their respective workplaces.</p>
<p>10.1c Freedom of Association and Right to Collective Bargaining (alternative means)</p>	<p>Not Applicable</p>	<p>There is no restriction in establishing a Labour Union in Guinea. Under Article 330.1 of the Guinean Labour Law, there is a legal obligation for Unions in every workplace with more than 25 employees. Therefore this Criterion is not applicable to the Entity.</p>
<p>10.2a Child Labour (minimum age)</p>	<p>Conformance</p>	<p>The Entity's policies and employment rules prohibit the hire of any Child Labour. As part of these rules, the Entity has set a minimum working age of 18, which is aligned with Guinean labour law. The Entity engages in extensive checks and review of records to confirm that none of the workforce are under age at any of the Entity's operational areas. In addition, as part of the supplier onboarding process, the Entity requires suppliers to provide a formal declaration affirming their adherence to a policy prohibiting the use or exploitation of Child Labour in any capacity. The Entity regularly updates its list of employees, including age and reviews contactor organisations. All suppliers must provide a declaration and may be subject to an audit, depending on their assessed risk under the Entity's Responsible Sourcing Policy and procedures.</p>

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10.2b Child Labour (hazardous)	Conformance	<p>The Entity, through its policies and employment rules, neither engages nor supports Hazardous Child Labour. There are no employees under 18 employed by the Entity. The legal minimum age for labour in Guinea is 18. The Entity is not engaging in or supporting Hazardous Child Labour.</p> <p>As part of the employment process, there is a check for documented proof of age (e.g. passport and/or national identity card). The Human Resources Department also requests personnel files from sub-contractors with proof of age.</p>
10.2c Child Labour (worst forms)	Conformance	<p>The Entity's policies and employment rules neither engage nor support Worst Forms of Child Labour. There are no employees under 18 employed by the Entity. The legal minimum age for labour in Guinea is 18.</p> <p>As part of the employment process, there is a check for documented proof of age (e.g. passport and/or national identity card). The Human Resources Department also requests personnel files from sub-contractors with proof of age. During the audit it was demonstrated that the youngest person engaged on site was a contractor aged 21.</p>
10.3a Forced Labour (human trafficking)	Conformance	<p>The Entity does not engage in or support Human Trafficking either directly or through any employment or recruitment agencies. The Entity checks the eligibility for work during the recruitment process, including a review of visa and work permit requirements.</p>
10.3b Forced Labour (deposits, fees, advances)	Conformance	<p>The Entity does not require any form of deposit, recruitment fee or equipment advance from Workers. Worker interviews confirmed that there were no incidences of the Entity requiring any form of deposit, recruitment fee or equipment advance from Workers either directly or through employment or recruitment agencies.</p>
10.3c Forced Labour (migrant workers)	Conformance	<p>The Entity does not require any form of deposit, recruitment fee or equipment advance from any workers.</p> <p>Worker interviews confirmed that there were no incidences of the workforce (including expatriates) being required to lodge deposits or security payments at any time.</p>
10.3d Forced Labour (debt bondage)	Conformance	<p>The Entity does not require workers to work in order to pay off any form of debt.</p> <p>Worker interviews confirmed that there were no</p>

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		incidences of debt bondage or any member of the workforce being forced to work in order to pay off debt.
10.3e Forced Labour (freedom of movement)	Conformance	Worker interviews confirmed that there were no incidences of restrictions to the freedom of movement of Workers in the workplace or in on-site housing.
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	The Entity does not retain any original documents from any Workers. Worker interviews confirmed that there were no incidences of retention of original copies of Workers' identity papers, work permits, travel documents or training certificates.
10.3g Forced Labour (freedom to terminate employment)	Conformance	Worker interviews confirmed that there were no incidences of Workers denied the freedom to terminate their employment at any time without penalty, given notice of reasonable length. The Entity actively informs workers of their labour rights and has placed "Know Your Rights" posters at various locations throughout the operations.
10.4 Non-Discrimination	Conformance	<p>The Entity has developed and implemented a Bullying, Harassment and Non-Discrimination Policy, which has been endorsed and signed by the Entity's CEO. This Policy is supported by a variety of other policies and procedures include the Diversity and Inclusion Policy, the EGA-GAC Code of Conduct https://www.ega.ae/media/1016/ega-code-of-conduct.pdf, the GAC Recruitment Procedure and the recruitment and onboarding process.</p> <p>There Entity has a Governance and Ethics Committee which regularly reviews issues and performance relating to non-discrimination. Discussions with Workers did not identify any incidents of bullying, harassment or discrimination. This also included female-only worker interviews where it was stated that they felt safe and were respected in the workplace.</p> <p>The Entity reviews past incidents of alleged discrimination and a review of these demonstrated that these had been appropriately investigated and addressed through the Entity's Compliance Department.</p>
10.5 Communication and engagement	Conformance	The Entity has established multiple channels used to communicate to Workers and contractors to seek their comments and input without threat of reprisal, intimidation or harassment. These channels and mechanisms include (but not limited to) 'Town Hall'

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		<p>meetings between senior management and employees, the GAC Magazine, weekly eToolbox meetings, the 'Know Your Rights' poster series, instant communications via SMS and employee surveys.</p> <p>The Entity has also established a centralized grievance collection system. Complaints, concerns and recommendations received from employees are minuted in management meetings. A 'whistleblower' mechanism is also in place.</p>
10.6 Disciplinary practices	Conformance	<p>The Entity has implemented extensive policies and processes to demonstrate a zero tolerance for the use of corporal punishment, mental or physical coercion, harassment, and gender-based violence including sexual harassment, or verbal abuse. Importantly worker interviews unanimously confirmed these policies were in place and functioning well. Workers said that they were comfortable in reporting such abuse (if it were to occur) to supervisors, and directly to the Entity's Compliance Manager.</p>
10.7a Remuneration (living wage)	Conformance	<p>The Entity has conducted a living wage calculation using the Anker and Anker Method https://www.globallivingwage.org/about/anker-methodology/ as recommended by the Global Living Wage Coalition. Whilst there is a minimum legal wage stipulated in Guinea, the Entity acknowledges this is not a realistic living wage. The Entity has benchmarked this against current salaries (all GAC staff were above) whilst some contractor staff required and received salary increases. This was confirmed during worker interviews. Worker interviews confirmed that fair wages are being paid, and in a timely manner.</p>
10.7b Remuneration (method of payment)	Conformance	<p>Salary payments are made into an employee's bank account and are made before the end of each month through GAC's payroll system. Worker interviews confirmed that salaries are being paid in a timely manner.</p>
10.8 Working Time	Conformance	<p>The Entity has issued an Employment Handbook to all employees that describes working hours, overtime conditions, allowances for leave and public holidays, and this is in accordance with Guinean Law. Worker interviews confirmed that work hours are considered both regulated and reasonable. The Entity's Compensation and Benefits Policy describes the conditions for overtime and the Labour Code precludes workers from working in excess of 20</p>

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		<p>hours of overtime per working week.</p> <p>The Employment Handbook outlines maximum work times, and changes to these requirements (if required) are discussed in consultation with the Union.</p> <p>There are allowances for longer hours for certain contract personnel including drivers, ambulance drivers, medical staff and security officers.</p> <p>Line managers are responsible for the overseeing of employee working hours and associated wellbeing.</p> <p>There are also provisions in the Handbook for leave, public holidays and paid annual leave. Holidays or days off penalty rate is at double time.</p> <p>The maximum working hours per week is 55.</p> <p>In the instance where a grievance arises in relation to working hours, the worker is able to use the Entity's Human Capital Grievance Procedure.</p>

PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY

<p>11.1a Occupational Health and Safety (OH&S) Policy (policy)</p>	<p>Conformance</p>	<p>The Entity has established an Environment, Health, Safety and Community Policy that is endorsed by the Entity's CEO and has been communicated internally for all Workers and Visitors. The Policy is also made publicly available at:</p> <p>https://www.gacguinee.com/media/2776/2022-11-05_ehsc-final_eng_signed.pdf</p> <p>The Policy includes a commitment to comply with Applicable Law on Workers' health and safety and a commitment to industry best practice.</p> <p>Worker interviews demonstrated that the Policy has been communicated and understood by Workers.</p> <p>The Policy and Occupational Health and Safety (OH&S) Management System are part of a continual improvement process and is regularly reviewed and updated.</p>
<p>11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)</p>	<p>Conformance</p>	<p>The Entity's OH&S Policy is applied to all Workers and visitors present in any area or activities under the Entity's control.</p> <p>Worker interviews demonstrated that the Policy is applied to all Workers, contractors and visitors.</p> <p>All visitors are required to undertake a visitor health and safety inductions at all sites and are also subject to drug and alcohol testing.</p>
<p>11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)</p>	<p>Conformance</p>	<p>The Entity's OH&S Policy includes a commitment to industry best practice and to comply with relevant legislation related to Workers' health and safety.</p>

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11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	<p>The Entity's OH&S Policy includes the right for every employee and contractor to a safe and healthy workplace, safe working conditions, and to a clear understanding of the hazards of the workplace. The Policy also states that any employee or contractor has the authority to stop or suspend any activity considered unsafe or to refuse to perform such work without fear of reprisal by management or co-workers. These rights are also communicated via signage distributed throughout the mine, port and camp.</p> <p>Worker interviews demonstrated that workers understood the right to understand the hazards and safe practices for their work, and the authority to refuse or stop unsafe work.</p>
11.2 OH&S Management System	Conformance	<p>The Entity has developed and implemented an Occupational Health and Safety Management System, which includes ongoing risk assessments, monitoring, and updates as part of a continuous improvement process. The system has been developed to align with ISO 45001:2018, to comply with local legislation and is regularly audited by independent consultants as part of Lender requirements.</p>
11.3 Employee engagement on health and safety	Conformance	<p>Workers at the Entity are fully involved in joint health and safety committees. Additionally, there are multiple forms of communication on OH&S issues and requirements.</p> <p>OH&S issues are presented prominently at inductions, 'toolbox' meetings (including 'E-Toolbox' meetings) and at weekly 'themed' toolbox meetings. OH&S themed posters are widely displayed throughout the site. Other engagement forums include OH&S Committee meetings, Contractor Safety meetings and quarterly 'town hall' meetings. The Entity maintains signed meeting registers for all meetings.</p> <p>Worker interviews confirmed a wide reaching OH&S culture to the extent that Workers have begun to apply the principles in their own homes.</p>
11.4 OH&S performance	Conformance	<p>Occupational Health and Safety performance is regularly monitored, reported and evaluated using lagging and leading indicators, including Total Recordable Injury Frequency Rate (TRIFR) and Lost Time Injury (LTI). The Entity compares its performance against International Council for Mining and Metals (ICMM) benchmarks.</p> <p>https://www.icmm.com/en-gb/research/health-</p>

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		safety/benchmarking-2019-safety-data Performance is included in the Entity's Sustainability Report including comparison against these benchmarks.

Document Control and Version History

Revision	Date	Notes
0	28 February 2023	Initial Certification Audit - Full Certification