

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

COMPAGNIE DES BAUXITES DE GUINÉE - CBG

CERTIFICATE
NUMBER

326

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

PROVISIONAL
CERTIFICATION

ASI ACCREDITED
AUDITOR

BM TRADA

DATE OF ISSUE

18 DECEMBER 2023

DATE OF EXPIRY

17 DECEMBER 2024

CERTIFIED SINCE

18 DECEMBER 2023

AUTHORISED BY

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*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 Compagnie des Bauxites de Guinée (CBG), located in Boké Prefecture, Guinea, which includes:

- Sangarédi mining site (exploration and mining operations)
- Kamsar bauxite processing plant (bauxite drying and crushing),
- Kamsar port facilities
- Boké railway (between Sangarédi and Kamsar)
- Moyen-Bafing biodiversity compensation site in the Labé region.

Includes the production and distribution of electricity and water, and the management of workers' housing at the Kamsar and Sangarédi sites.

AUDIT REPORT PERFORMANCE STANDARD

OVERVIEW

MEMBER NAME	Compagnie des Bauxites de Guinée - CBG
ENTITY NAME	Compagnie des Bauxites de Guinée - CBG
CERTIFICATION SCOPE	<p>The operations of the Compagnie des Bauxites de Guinée (CBG), located in Boké Prefecture, Guinea, which includes:</p> <ul style="list-style-type: none">- Sangarédi mining site (exploration and mining operations)- Kamsar bauxite processing plant (bauxite drying and crushing),- Kamsar port facilities- Boké railway (between Sangarédi and Kamsar)- Moyen-Bafing biodiversity compensation site in the Labé region. <p>Includes the production and distribution of electricity and water, and the management of workers' housing at the Kamsar and Sangarédi sites.</p>
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">• 1 – 11 May 2023
AUDIT REPORT SUBMISSION	<ul style="list-style-type: none">• 17 August 2023
AUDIT SCOPE	<p>The audit scope included the operations of the Compagnie des Bauxites de Guinée (CBG), located in Boké Prefecture, Guinea, including bauxite mining operations near Sangarédi, port operations for bauxite export at Kamsar, rail operations and a biodiversity offset site (part of Moyen Bafing National Park).</p> <p>The supply chain activities included in the audit scope:</p> <ul style="list-style-type: none">• Bauxite Mining <p>All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.</p>

AUDIT OUTCOME	<ul style="list-style-type: none"> Provisional Certification
AUDIT METHODOLOGY DECLARATION	<p>The Auditors confirm that:</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> The information provided by the Entity is true and accurate to the best knowledge of the Auditor(s) preparing this report. <input checked="" type="checkbox"/> The findings are based on verified Objective Evidence relevant to the time period for the Audit, traceable and unambiguous. <input checked="" type="checkbox"/> 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. <input checked="" type="checkbox"/> The Auditor(s) have acted in a manner deemed ethical, truthful, accurate professional, independent and objective.
CERTIFICATION PERIOD	18 December 2023 – 17 December 2024
NEXT AUDIT TYPE	Surveillance Audit
NEXT AUDIT DUE DATE	18 June 2024
CERTIFICATE NUMBER	326

AUDIT PLANNING AND OVERSIGHT

As part of the planning and preparation for this audit, a **pre-audit risk assessment** was undertaken by the ASI Secretariat. This independent review of the proposed Audit Plan is to ensure that the audit will be undertaken by ASI Accredited Auditor personnel that have the necessary auditing experience applicable to the Entity and its risk profile, that an appropriate level of effort and engagement (internal and external) undertaken during the Audit is appropriate and that the Audit requirements are consistent with the requirements as described in the ASI Assurance Manual. This process also provided direct feedback to the Lead Auditor and the Entity with respect to any specific areas of concern and/or greater risk that would require additional level of effort during the audit.

The pre-audit risk assessment determined that the level of resources, duration of audit, audit schedule and stakeholder engagement plan were commensurate to both the requirements of the ASI Assurance Manual, and to the overall level of risk, issues and complexity of the Entity's Area of Influence. This assessment highlighted corruption, human rights, biodiversity, affected communities, modern slavery and the ongoing dispute resolution process regarding 13 impacted villages as the highest risk issue types relating to the audit.

The Audit Team comprised of five individuals which included an ASI Accredited Lead Auditor and two ASI Accredited Assistant Auditors, a local Guinean **ASI Registered Specialist** and a world-renowned biodiversity and primate expert. Languages covered by the Audit Team included English, French, Pular and Susu.

In advance of the audit, several calls and exchanges were also held with Human Rights Watch (HRW) and Inclusive Development International (IDI). One included a call between the ASI Secretariat, Inclusive Development International (IDI) and Human Rights Watch (HRW) and village representatives in related to alleged human rights violations and the ongoing mediation process being undertaken. The call supported translation in French and local languages, which was organised following submission of a letter by HRW and IDI of a letter to ASI ostensibly on the villagers' behalf, which was also forwarded to the Lead Auditor to inform the audit planning process.

The **community engagement** component of this audit involved the visitation of nine villages located in Kamsar, Boké and Sangarédi and engaged nearly 600 individuals in total. Additional discussions were also held with prefecture representatives from both Kamsar and Sangarédi as well as with employees and contractor personnel engaged by the Entity. The majority of this engagement was undertaken in local languages including Sussu, and Fulani which was facilitated through direct translation provided by the ASI Registered Specialist and a member of the ASI Secretariat, who was part of the Witness Assessment team (see below). Conversations were also held in Djakanke. A sample of villages from the ongoing dispute resolution process was incorporated into the community engagement component of the audit.

This audit was also subject to an **ASI Witness Assessment**. Witness Assessments are undertaken by members of the ASI Secretariat and form part of the ASI Oversight Mechanism to enable the direct in-person observation of the audit team undertaking audits against the ASI Performance Standard. This assessment evaluates consistency with the requirements of the ASI Assurance Manual, the competency and impartiality of the Audit team and identifies improvement opportunities for the ASI assurance system. Witness Assessments are not a 'shadow audit' and as such do not assess the performance of the Entity or make recommendations on levels of conformance to the ASI Performance Standard.

All audits are subject to the **ASI oversight process**. This is a review of the submitted Audit Report to ensure that the Audit has adequately assessed all relevant criteria for the Certification Scope and provided all required information, and to ensure that all auditor findings address the requirements of the ASI Standard. The oversight assessment also checks that the Audit Team has specified the objective evidence they had reviewed during the audit and that this evidence adequately supports the conformance findings for each relevant criterion. This process aligns with the principles in the [ISEAL Code of Good Practice for Assuring Compliance with Social and Environmental Standards \(Assurance Code\)](#), which ASI implements through its Certification program.

Additional information has also been provided throughout this report in the form of **expanded information** for selected criterion. Further information on ASI's oversight and audit review processes is available at: <https://aluminium-stewardship.org/get-certified/asi-oversight-mechanism>.

During this audit, **allegations** were made by a third-party relating to possible intimidation and harassment of certain community members by an individual or groups of individuals acting on behalf of the Entity. Both the Lead Auditor and members of the ASI Secretariat investigated these claims through phone conversations, text messages and in-person engagement with community members alleged as the recipients of the intimidatory threats. After holding discussions with these individuals, it was determined that these interactions did not relate to the ASI audit.

The affected stakeholders responded that these interactions were not intimidatory in nature, but rather related to discussions between persons unaffiliated with the Entity (and not regarded as acting on behalf of the Entity) and community members regarding a separate, ongoing and protracted mediation process unconnected with the ASI audit.

The CBG Entity has been in operation since 1963, and the Entity joined ASI in 2021. This audit has assessed systems and performance of the Entity in place at the time of the audit. As a result, historical (legacy) issues or risks may fall outside the scope of the ASI Standards and the audit focus.

If you have an inquiry or complaint about this Certification, these can be raised through the ASI Complaints Mechanism via email complaints@aluminium-stewardship.org, through IPAF IPAF@aluminium-stewardship.org. Or go to the third-party EthicsPoint portal at: <https://aluminium-stewardship.ethicspoint.com/>

EthicsPoint is a comprehensive and confidential reporting tool that enables complaints to be securely raised, managed and responded to. This enables anonymity to be maintained where desired by complainants, or as relevant to whistleblowing situations. Information is available in five languages – English, French, Chinese, German and Portuguese (Brazil). Translation services provided by EthicsPoint enable complaints and correspondence to be managed in multiple languages.

SUMMARY OF FINDINGS

CRITERION	RATING	COMMENT
PRINCIPLE 1 BUSINESS INTEGRITY		
1.1 Legal Compliance	Conformance	<p>The Entity has a sound legal monitoring system for all Applicable Laws and requirements. Compliance against these laws, as well as permit and contractual conditions is closely monitored. The Entity has developed and implemented a legal register. The Entity's Legal and Compliance Director confirmed that all legislation is applied across the Certification Scope including legislation, processes and policies.</p> <p>Up-to-date monitoring of legal issues is maintained and includes a process (including a Framework of Compliance Policy) to update legal processes and requirements. Other requirements such as ISO certification and IFC requirements enables the Entity to identify legislation and monitor compliance, including the Guinean Mining Code.</p> <p>The Entity regularly receives updates to Guinean legislation and also subscribes to other legislation website databases. The Entity engages external legal experts who also monitor legislative changes. The Entity's Legal and Compliance Manager monitors these updates on a continual basis, and the Legal Register is available on the Entity's ShareDrive document repository.</p>
1.2 Anti-Corruption	Conformance	<p>The Entity has developed and implemented an Anti-Corruption Code (last updated in 2021) that outlines all commitments to mitigate Corruption. The Entity's Code of Ethics and Business Conduct emphasises the values of the Entity and addresses several issue types and also considers relevant international standards from the Entity's co-owner parent companies and is made available on the Entity's ShareDrive document repository. All employees have been trained in this document online (Trace International).</p> <p>There are three levels of training provided to employees, according to the level of potential exposure each has to Corruption. The highest risk category includes employees (such as Company Directors or individuals) involved in procurement who may be exposed to external influences. The medium risk category involves personnel such as accountants who may not directly communicate with external influences, whilst the lowest risk category consists of other employees such as drivers, electricians and tradespersons. Some training courses are undertaken in person for those without access to a computer and are at lower risk of Corruption. Each employee undertakes Anti-Corruption training and training records are maintained. In 2022, 99% of employees were trained in Anti-Corruption processes.</p> <p>In case of a potential Corruption incident, an investigation is undertaken by the Entity's Compliance Department to obtain evidence. If enough evidence is found to warrant a confirmed</p>

CRITERION	RATING	COMMENT
		<p>case, it is forwarded to the Director General and the Ethics Committee who consider the evidence, report on the issue and follow-up actions. Anti-Corruption law in Guinea came into force during 2020 and, to date, the Entity has not managed any confirmed cases of Corruption internally.</p> <p>The Entity's Anti-Corruption measures are reviewed at least every three years or as Guinean law is revised. An annual declaration of any known or potential conflicts of interest is required from all employees and suppliers.</p> <p>The receipt of gifts and hospitality invitations greater than a pre-determined threshold must be declared.</p>
1.3 Code of Conduct	Conformance	<p>The Entity has developed and implemented a Code of Ethics and Business Conduct. The Code of Conduct is managed by the Entity's Compliance Department. Contact details for the Ethics Committee are made available to all employees and Committee members are on hand to engage with employees as required. There are seven representatives on the Ethics Committee, including five managers, two Labour Union representatives and a Compliance officer. The Ethics Committee meets six monthly, or if an issue occurs it meet immediately.</p> <p>There are also letterboxes positioned through work areas where employees can place notes for the Entity's Compliance Department.</p> <p>The Code of Ethics and Business Conduct also includes Stakeholders, communities and emphasises community rights and the local environment. The document states it is a common reference document for all employees, as well as for customers, suppliers, and industrial and commercial partners: http://cbg-guinee.com/wp-content/uploads/2022/05/Code-of-Ethic-Business-Conduct-CBG-Rev2.2021-UK.pdf</p>
PRINCIPLE 2 POLICY & MANAGEMENT		
2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	<p>The Entity has developed and implemented a Health, Safety Environmental, Community and Quality (HSECQ) Policy, which has been endorsed by the General Manager and is regularly revised and communicated internally via emails, intranet, team meetings and posters. This Policy is also made available to the public and all relevant interested parties.</p>
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	<p>The Entity's HSECQ Policy encompasses environmental, social and governance practices and has been endorsed by the General Manager. Social Management Systems are integrated into the Entity's Integrated Management System (IMS) and includes a Community Relations component (Element 10 - Operations and Control) complemented by an Action Plan, Management Plan and Stakeholder Management Plan.</p> <p>The Code of Ethics and Business Conduct is reviewed by the</p>

CRITERION	RATING	COMMENT
		Board of Directors every three years, or at any time at the request of the General Management, Ethics Committee or the Board of Directors. The Code of Ethics and Business Conduct is a comprehensive guidance document that states a commitment to social management.
2.1c Environmental, Social, and Governance Policy (communication)	Conformance	The Entity's HSECQ Policy is communicated internally via emails, intranet, team meetings and posters. This Policy is also made available to the public and all relevant interested parties.
2.2 Leadership	Conformance	<p>An ASI Management Representative has been formally nominated by the Entity as the overall person responsible for ASI requirements onsite and action plans. This Representative is supported by a Director and a support person to ensure all goals are achieved. In addition, the Entity's Executive Assistant has been nominated as the on-site ASI 'champion' and considered as the 'day-to-day' management representative.</p> <p>Each of the Entity's Committee members has a sponsor who is responsible for providing senior corporate assistance and guidance when required.</p>
2.3a Environmental and Social Management Systems (environmental)	Conformance	<p>The Entity's Integrated Management System (IMS) is certified for the quality, environmental and health and safety components. Since 2015, the Entity has held valid certifications under ISO 9001, ISO 14001 and ISO 45001, and these certifications were renewed in 2023.</p> <p>The Environmental and Social Management System components are reviewed quarterly while the overall CBG Management System is reviewed annually by all Directors. The Environmental and Social Management Study undertaken for the Entity in 2014 resulted in several management plans being developed (primarily relating to social, health and safety, environment and biodiversity) based on the relevant International Finance Corporation (IFC) Performance Standards, which are currently being implemented throughout the Entity in order to satisfy the IFC requirements. The ASI, ISO and the IFC Standards are currently being integrated into a revised Integrated Management System (IMS) that will be based on 17 elements to address all Standard requirements.</p>
2.3b Environmental and Social Management Systems (social)	Conformance	<p>As a component of the Entity's Integrated Management System (IMS), a Social Management System is incorporated, which includes ongoing risk assessments, monitoring, and updates as part of a continuous improvement process. The Social Management System components are reviewed quarterly while the overall CBG Management System is reviewed annually by all Directors.</p> <p>The Environmental and Social Management Study undertaken for the Entity in 2014 resulted in several management plans</p>

CRITERION	RATING	COMMENT
		<p>being developed (which include social impacts based on the relevant IFC Performance Standards, which are currently being implemented throughout the Entity, in order to satisfy the IFC requirements.</p> <p>The ASI, ISO and the IFC Standards are currently being integrated into a revised Integrated Management System (IMS) that will be based on 17 elements to address all Standard requirements.</p>
2.4 Responsible Sourcing	Conformance	<p>The Entity has developed and implemented a Responsible Sourcing Policy. The Entity's Sourcing and Contract Director confirmed that a sustainable sourcing process and policy was developed and approved in 2022 to source products and services from responsible providers, which considers economic, social and environmental issues.</p> <p>The Responsible Sourcing Policy incorporates three main areas of focus: 1. Efficiencies; 2. Quality and relationships; and 3. Responsible purchasing.</p> <p>Approximately 60 per cent of purchases made by the Entity are derived from Europe and each purchase considers the focus areas as mentioned above. Local providers are few as heavy machinery processes are required. Local services and goods, such as spare light machine parts and electronic equipment, are purchased where possible.</p>
2.5 Impact Assessments	Conformance	<p>A revolving five-year plan for major projects to increase capacity or for major rehabilitation has been approved by the Entity's Board. In 2022, the Entity implemented the Management of Change (MoC) approach with three change models to address varying degrees of impacts. All MoC3 projects require a Social Impact Assessment to be completed.</p> <p>The Environmental and Social Impact Assessment (ESIA) process is managed according to Guinean Law and includes the notification of the Guinean Government Department(s) who define the scope of the study required to be undertaken, and who then undertake an independent assessment of the report and decide if the project can be approved. The ESIA includes Social, Environmental, Health and Safety and Biodiversity. The Social aspect of the assessment process also considers gender, interrelationship with the Entity and resettlement and is managed by the Community Relations Department. The ESIA requirements, including cultural and Human Rights assessment, are implemented at the Entity for New Projects or Major Changes. Any Impact Assessment undertaken is in accordance with the IFC Performance Standard 1.</p>
2.6 Emergency Response Plan	Conformance	<p>The Entity has developed and implemented an Emergency Response Plan (ERP), which has been developed in accordance with the requirements of ISO 14001, ISO 45001, and IFC Performance Standard 4. The ERP has been based on risk assessments completed for different areas and</p>

CRITERION	RATING	COMMENT
		<p>scenarios, including where the Entity's activities interact with external Stakeholders including communities, and the ERP also facilitates for remedial actions where the Entity can intervene in any of the scenarios.</p> <p>Scenarios prescribed for in the ERP includes (but not limited to) the transportation of ore, firefighting, seismic events, technical risks, epidemic risks as well as failures of sedimentation ponds. Confined space and chemical spill risk assessments have also been undertaken.</p> <p>An emergency management plan structure is implemented on site and includes a communications plan to include Stakeholders. A protocol is in place with some neighbours including the Guinea Alumina Company (GAC) with emergency protocols for intervention strategies for each area, plant, mine, port and railway.</p> <p>Evaluation simulations training is undertaken for each process on a quarterly basis and includes both desktop to full 'on the ground' exercises.</p>
2.7 Mergers and Acquisitions	Conformance	<p>The Entity has developed and implemented a 'Directive Concerning Mergers and Acquisitions' for use in the unlikely event that any Merger and Acquisition activities were to occur. Governance, environmental and social impacts must be considered as part of this process and a resolution from the Entity's Board would be required. A Due Diligence process would be undertaken, Management Systems revised and relevant Stakeholders advised of the new Entity. Stakeholder consultation would then commence and a management plan developed that would include environmental and social impact monitoring.</p>
2.8 Closure, Decommissioning and Divestment	Conformance	<p>The Entity has developed the 'Plan for Cessation for CBG'. The Entity is 49% state owned and as a 'Concessionaire for L'ANAIM' (National Mining Infrastructure Development Agency), has concession agreements with respect to ports, facilities, and infrastructures, and must have enough capital to facilitate the effective closure of the mining areas.</p> <p>During the audit, the mitigation actions for closure of the plant, included in the Mine Restoration Central Closure Plan (MRCCP) were reviewed.</p> <p>The Entity is currently re-evaluating the mining operation plan. At the time of the audit, approximately 4,359 hectares (ha) have been impacted, and with progressive rehabilitation occurring, 2,540 ha having been rehabilitated to date. Disturbed areas are rehabilitated with endemic species and the Entity is working with communities to identify added value species to generate more revenues (e.g., cashews). A list of species used in rehabilitation was reviewed and also sighted at the Entity's nursery during the audit.</p>

CRITERION	RATING	COMMENT
3.1 Sustainability Reporting	Conformance	<p>The Entity prepared and published a Sustainability Report in 2021 in conjunction with an external consultancy that included input from civil society, suppliers, communities, and industrial associations. Over 300 Stakeholders including four environmental, social and government groups were engaged to provide input to the Entity as to Stakeholder priorities. The Report is available at: http://cbg-guinee.com/wp-content/themes/cbg/assets/assets/images/CBG%20-%20RAPPORT%20RDD%20-%20V8.pdf</p> <p>The Report follows the Global Reporting Initiative (GRI) Guidelines and includes a materiality matrix using the inputs from the Stakeholder engagement exercise.</p> <p>The reporting process also assisted the Entity to develop its three strategic 'pillars': 1. Respect the environment; 2, Contribution to local development; and 3. Management of a responsible Company.</p>
3.2 Non-compliance and liabilities	Conformance	<p>The Entity is committed to publicly disclose any payments, sentences, judgements, or penalties for failure to comply with Applicable Law, and discloses all non-compliances and liabilities on its company website: http://cbg-guinee.com/wp-content/uploads/2023/04/Tableau%20des%20condamnations%202021-2022.pdf</p> <p>A procedure for the communication of non-compliances related to Environmental, Social and Government issues has been developed and implemented by the Entity. This disclosure also includes those matters that have proceeded to mediation, and where the Entity has been found to have been deficient in its management actions. For instance, if an employee grievance occurs which is taken to court for arbitration, these cases are then published on the Entity's website. There were no governance or environmental issues identified during 2022.</p>
3.3a Payments to governments (legal and contractual)	Conformance	<p>The Entity maintains a register of payments made to the government on a legal or contractual basis. This is stated in the EITI (Extractive Industries Transparencies Initiative) Report. During the audit, the EITI Reports 2020 and 2021 were reviewed, and the Entity's Taxation Coordinator was interviewed. The Entity publishes this information on its website: http://cbg-guinee.com/wp-content/uploads/2022/06/Declaration-Impots-Taxes-2021_-2.pdf</p> <p>The Entity's contribution of financial data to the EITI Country Report is audited by an independent accountancy firm, and the Report lists each payment divided into income taxes and infrastructure rental payments made under the rental agreement for port, rail and infrastructure.</p> <p>The EITI Reports verify the amounts paid to the government.</p>

CRITERION	RATING	COMMENT
		The Entity sends all proof of evidence for payments to EITI. Details relating to Social Security payments for employees based on personal income, and payments to offshore services suppliers that are not based in Guinea and not registered for income tax is also reported. The 2022 payment data were not available at the time of the audit.
3.3b Payments to governments (disclosure – bauxite mining)	Conformance	<p>The EITI Reports are available on both the Entity's ShareDrive document repository, and on the EITI website. (The most recent Report available is for 2021 - https://eiti.org/documents/guinea-2021-validation-report)</p> <p>Data collection for the EITI Report is based on an October to September financial reporting period.</p>
3.4 Stakeholder complaints, grievances and requests for information	Conformance	<p>The management of Stakeholder complaints and grievances is the responsibility of Entity's Human Resources Department, and more specifically the Legal and Compliance Director and the Community Relations Manager.</p> <p>The Entity has developed and implemented a Procedure for the Management of Complaints, which is regularly reviewed by the International Finance Corporation (IFC). The Entity has developed an active Social and Stakeholder Management Plan for Stakeholders and Communities that directs the implementation of complaints mechanisms. There are several mechanisms in place for Stakeholders to lodge a complaint, including direct discussion with either the Entity's Community Relations Team, the local authority (Prefecture), or via a Civil Society Organisation or contractor firm. Regular community meetings are also held, and in 2022, over 400 separate meetings were held and facilitated in the local language(s).</p> <p>The management and monitoring of complaints and grievances received by the Entity is divided into four categories: 1. Security; 2. Environment; 3. Socio economic (excluding resettlement); and, 4. Resettlement and Occupation. In 2022, the Entity received 104 grievances across the three operational areas of mining, rail and the port. The Entity's complaints register identifies if a grievance is closed or still under action. Grievances are typically allocated 50 days to be settled or completed. The Entity has a process to manage grievances until they are closed, however, if they cannot be closed, the Entity continues its efforts for resolution. An action plan is developed for every grievance, and all grievances are shared with the relevant Director and Department Manager.</p> <p>The surveillance audit will include a focus on the complaints mechanism and its effectiveness in managing and resolving stakeholder grievances.</p> <p>Once a grievance is received, there is an on-ground inspection, followed by a resolution. If agreement between the parties is not forthcoming at this time, then the grievance/complaint may be escalated to the local authority,</p>

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		<p>prefecture (local government) or other stakeholders (such as village elders or Imams). Either the Entity or the complainant can request additional stakeholder support during a grievance process. Following all these processes, an unresolved grievance can be forwarded to the Guinean National Court for final resolution and outcome.</p> <p>There are also specific meetings for women and young people via focus groups and to offer assistance for those groups to lodge a complaint themselves if required. Other diverse groups of individuals such as homosexual or LGBTQIA persons do not identify themselves at this time in Guinea, as it is considered a forbidden practice under local custom.</p>

PRINCIPLE 4 MATERIAL STEWARDSHIP

4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	<p>The Entity has completed a Life Cycle Assessment (LCA) and this has been made available at: http://cbg-guinee.com/wp-content/uploads/2023/04/AGECO_CBG_LCABauxiteMine_Avri_I_2023_VF.pdf</p> <p>Customers can download the LCA as required.</p>
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	<p>The Entity's LCA has been prepared in accordance with both ISO 14040 and ISO 14044 and includes assumptions and boundaries.</p>
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	<p>The LCA can be viewed and downloaded by interested parties at: http://cbg-guinee.com/wp-content/uploads/2023/04/AGECO_CBG_LCABauxiteMine_Avri_I_2023_VF.pdf</p>
4.2 Product design	Not Applicable	<p>This Criterion is not applicable to the Entity's Certification Scope.</p>
4.3a Aluminium Process Scrap (targets)	Not Applicable	<p>This Criterion is not applicable to the Entity's Certification Scope.</p>
4.3b Aluminium Process Scrap (alloy separation)	Not Applicable	<p>This Criterion is not applicable to the Entity's Certification Scope.</p>
4.4a Collection and recycling of products at end-of-life (strategy)	Not Applicable	<p>This Criterion is not applicable to the Entity's Certification Scope.</p>
4.4b Collection and recycling of products at end-of-life (engagement)	Not Applicable	<p>This Criterion is not applicable to the Entity's Certification Scope.</p>

PRINCIPLE 5 GREENHOUSE GAS EMISSIONS

CRITERION	RATING	COMMENT
5.1 Disclosure of GHG emissions and energy use	Conformance	<p>The Entity has calculated its Greenhouse Gas (GHG) emissions according to the GHG Protocol (https://ghgprotocol.org/). These calculations were undertaken by an external subject matter expert between 2018 and 2022. Scope 1 and Scope 2 emission types were calculated using Intergovernmental Panel on Climate Change (IPCC) emission factors, equating to over 340,000 t CO₂e – approximately 25kg CO₂e per tonne of Bauxite mined. Annual emissions are published in the Entity's Sustainability Report: http://cbg-guinee.com/wp-content/themes/cbg/assets/assets/images/CBG%20-%20RAPPORT%20RDD%20-%20V8.pdf</p> <p>The most significant emission sources include the power plant, bauxite dryer and the locomotive fleet. The Entity is proposing to integrate resource and energy efficiency initiatives within the Integrated Management System.</p>
5.2 GHG emissions reductions	Conformance	<p>The Entity has prepared and implemented a GHG emissions reduction plan. The Entity has established a goal to reduce emissions by two percent between 2023 and 2027. The Entity has implemented detailed action plans to reduce the emissions based on the plan.</p> <p>To support this process, the Entity has also developed the following:</p> <ul style="list-style-type: none"> - Plan for resources and energy efficiency - Plan for calculating greenhouse gas emissions - Map of electricity production and distribution - 2021 Sustainability Report http://cbg-guinee.com/wp-content/themes/cbg/assets/assets/images/CBG%20-%20RAPPORT%20RDD%20-%20V8.pdf
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	Minor Non-Conformance	<p>Air emissions are measured at both the port and mine, as well as along on the transportation routes, using a pre-defined measurement protocol. The emission types monitored and measured include oxides of nitrogen (NO_x), oxides of sulphur (SO_x) and particulate matter (i.e., dust, for PM₁₀ and PM_{2.5}).</p> <p>The Government of Guinea checks on an annual basis to ensure that the Entity monitors air emissions as per the protocol. Both portable and fixed measurement instruments are used by the Entity. Air emissions related to blasting (such</p>

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		<p>as dust) at the mine site are also measured. For the port, Dryer #4 has fixed air emissions measurement equipment. The data from this equipment are collected weekly and data is collected quarterly from portable instrumentation. Measurements are also undertaken outside the plant (within three separate zones) and show that they are within regulatory requirements. NOx emissions in 2022 were higher than in 2021 due to an increase in on-site production of electricity. An air emissions reduction action plan is available and is communicated to the IFC.</p> <p>However, the Entity is not in full conformance with this Criterion, as the mobile measurement equipment is not calibrated.</p>
6.2 Discharges to Water	Conformance	<p>The Entity is providing water for both the plant in Kamsar and the community (both surface and ground water) which is currently appropriate to local demand. The annual consumption and wastewater data are available in the Sustainability Report: http://cbg-guinee.com/wp-content/themes/cbg/assets/assets/images/CBG%20-%20RAPPORT%20RDD%20-%20V8.pdf</p> <p>Water discharged to the river and ocean is monitored by the Entity. Retention basins are in use for the collection of surface wastewater during the wet season. Before each wet season, all sediment and refuse material collected in the retention ponds is removed from these basins to avoid final discharge to water bodies outside the operational areas.</p>
6.3a Assessment and Management of Spills and Leakage (assessment)	Minor Non-Conformance	<p>The Entity has established a relevant objective for the prevention and reduction of Spills and Leakages to the environment. Risk assessments are undertaken and an overview of potential risks (including for rail and road) is also documented. Relevant management plans have been developed, and a separate plan has been developed for contractor organisations. All major chemical storage facilities and infrastructure has been mapped, and the Entity maintains a registry for all hazardous materials. Potentially affected Stakeholders that could be impacted by spills or leakage have been identified and mapped.</p> <p>There are three large diesel storage tanks near the port that are situated within a bunded area capable of containing 110 % of the volume of all three tanks. This bunded area is waterproof and all tanks are double skinned. In the event of a rupture, a confinement procedure is implemented.</p> <p>A visual inspection of all pipes and tanks is undertaken on a weekly basis. Pipework is mostly within the bunded area and can contain a spill. Pipes from the rail line to the tanks are situated outside of the bunded area, however, the process of unloading fuel is always under supervision.</p> <p>However, due to the visual control of the tanks which only</p>

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		takes place once a week, it is not possible to guarantee that any liquids are immediately detected and environmental damage is prevented.
6.3b Assessment and Management of Spills and Leakage (management)	Minor Non-Conformance	<p>Spills and Leakages are verified through both measurements (reconciliation) and visual inspections. The Entity's Compliance Department is responsible for assessing any potential Spills against legal requirements. Details of Spills are communicated to the Entity's relevant Departments responsible for implementation.</p> <p>Emergency plans have been developed and implemented, and training on these plans has been provided to relevant personnel. An emergency reporting process has been developed and implemented across the Entity, which prescribed the persons and parties to be informed in the event of an incident. The last Leakage at the Entity occurred in 2009, and at the time was reported to the relevant authorities. The authority classified the incident as a low environmental risk. However, whilst the diesel tanks are double skinned and housed within a containment area, a visual inspection for Spills and Leakages is only undertaken once weekly. If leakages occur between inspections and no immediate action is taken, particularly during the wet season, there is the potential for diesel to be released to the environment.</p>
6.4a Reporting of Spills (immediate disclosure)	Conformance	The last leakage at the Entity occurred in 2009, and at the time was reported to the relevant authorities. The authority classified the incident as a low environmental risk. An emergency reporting process has been developed and implemented across the Entity, which prescribed the persons and parties to be immediately informed in the event of an incident.
6.4b Reporting of Spills (regular reporting)	Conformance	The last leakage at the Entity occurred in 2009, and at the time was reported to the relevant authorities. The authority classified the incident as a low environmental risk. An emergency reporting process has been developed and implemented across the Entity, which prescribed the persons and parties to be informed in the event of an incident.
6.5a Waste management and reporting (strategy)	Conformance	<p>The Entity has developed a five-year strategy (2022-2027) for the reduction of Wastes in accordance with the Waste Mitigation Hierarchy. Industrial and domestic waste is also reported on regularly.</p> <p>Three types of bins are provided throughout the Entity for the separation and disposal of waste types. Domestic waste is collected, transported and then landfilled. Waste management facilities are located in Sangarédi and Tora Bora, where secondary sorting takes place.</p> <p>Recycling rates are low across the Entity, and the Entity has established a committee for waste management in part to</p>

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		<p>address this. The low recycling rate is due to the lack of local and regional recycling infrastructure.</p> <p>Waste collection sites are well constructed, bunded and fenced against potential vermin ingress. Interceptor drains are installed at waste storage facilities to prevent surface flooding. Soil and groundwater testing is undertaken to assess for potential contamination.</p> <p>A bio-treatment facility for the storage and treatment of hydrocarbon-contaminated soil has been established at the Kamsar site, and its design and operation has been based on internationally developed techniques.</p> <p>The Entity maintains records of disposal certificates. Hazardous Waste is sent to certified companies for disposal.</p>
6.5b Waste management and reporting (disclosure)	Conformance	<p>The quantities of Wastes generated by the Entity are documented, including proof of disposal. The waste types recorded and reported include Hazardous, Non-Hazardous, battery, soil and bio-waste, and others. Waste data are disclosed in the Entity's Sustainability Report:</p> <p>http://cbg-guinee.com/wp-content/themes/cbg/assets/assets/images/CBG%20-%20RAPPORT%20RDD%20-%20V8.pdf</p>
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.

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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)	Minor Non-Conformance	<p>The Entity's process water is sourced from local watercourses. This water is used by both the plant and the Local Community. The Entity has mapped these water flows (including both surface water and groundwater) based on source and type, the water quality objectives. At present, there is an information (data) gap between the water's abstraction and its use, as some of the local population illegally obtain water from water pipes.</p> <p>Sanitary water is sent for treatment via one of the two treatment plants where the Entity treats this water through the use of anti-bacterial ultraviolet (UV) light treatment and regularly checks the quality of water via both an internal and external laboratory.</p> <p>Some areas within the Entity's Area of Influence have been identified as water protected areas (not IUCN listed) including some areas within local watercourses and the ocean. The Entity's Water Monitoring Plan also presents these areas.</p> <p>Groundwater levels depend on rainfall, the extent of groundwater pumping and the nature of the local soil profile (i.e. infiltration and retention capacity).</p> <p>Wastewater for both the operations and residential areas is controlled by the Entity using secondary treatment (i.e. filtration beds) before discharge to local rivers.</p> <p>Industrial wastewater generated at the Port (i.e. oily water) is treated using advanced water treatment processes. The Entity must achieve the water quality parameters as stipulated by the Entity's lenders who also require evidence of discharge water quality.</p> <p>However, the Entity's understanding of any long-term impacts</p>
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		to local and regional aquifers is limited, as is an understanding of the cumulative impacts of this to all water users across the Entity's Area of Influence.
7.1b Water assessment (risk assessment)	Conformance	The Entity has undertaken a water risk assessment using the water mapping data, which determined that there are no negative risks related to the Watersheds and water withdrawal. The volume of water withdrawn from local watercourses is regularly measured and documented. The Area of Influence was defined by the Entity through the selection of criteria of potential risks identified for each mining 'plateau'. These risks are identified and assessed prior to any mining activity being undertaken on each plateau area. This risk assessment process commenced in 2018 and directs the development and implementation of the Entity's water management plan.
7.2a Water management (management plans)	Minor Non-Conformance	<p>The Entity has developed and implemented a water management plan which includes a risk assessment and performance targets to minimise the volume of water used. For dust suppression, the mining operations utilised water from a purpose-built water storage dam that is naturally filled during the wet season. Following the conclusion of the dry season, this storage dam remains approximately 25 percent of capacity. Domestic water installations are fed with water originating from town supplies, which is extracted from local rivers before it is treated.</p> <p>The management plan contains operational goals and an overarching policy establishes a set of required improvements. However, the water management plan does not include long term goals and long term reduction plans to ensure sustainable water use should be defined.</p>
7.2b Water management (monitoring)	Conformance	<p>The Entity has developed and implemented a water management plan which includes water-specific action plans, which are monitored and tracked continuously. Following implementation, the effectiveness of these action are assessed and further corrections are made if necessary.</p> <p>One such action included in the management plan addresses the construction of a seawater desalination plant to minimise leakage from water pipelines.</p>
7.3 Disclosure of water usage and risks	Conformance	<p>The Entity has developed a specific water risk assessment summary, which includes risk identification related to the proposed Kamsar desalination plant.</p> <p>http://cbg-guinee.com/wp-content/uploads/2023/05/CBG-Principaux-Risques-Eau.pdf</p> <p>Further information on water consumption is available on page 22 of the Entity's Sustainability Report:</p> <p>http://cbg-guinee.com/wp-content/themes/cbg/assets/assets/images/CBG%20-%20RAPPORT%20RDD%20-%20V8.pdf</p>

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PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	<p>The Entity has completed a Biodiversity risk assessment, which was undertaken in accordance with the requirements of the IFC Performance Standard 6: https://www.proteuspartners.org/content/uploads/2020/04/implications-of-IFC6-update.pdf</p> <p>The process has considered Biodiversity and ecosystem risk and management, the Mitigation Hierarchy and cumulative impacts. This assessment was specifically undertaken as part of the social and environmental impact assessment, prepared by EEM in 2014 as well as the associated Social and Environmental Management Plan (SEMP), also completed in 2014.</p> <p>The Entity's Biodiversity Policy known as the Framework for Conserving Biodiversity was developed and implemented in 2015, which aligns with the relevant UN Sustainable Development Goals (SDG).</p> <p>Based on the 2015 Critical Habitat Assessment (CHA), sections within the Entity's Area of Influence have been classified as Critical Habitat Criteria due to the presence of endangered and critically endangered species and due to the existence of restricted range species in both natural and modified habitats. Natural habitats present in the Area of Influence typically comprises of Gallery Forest, remnant Woodland and Bowe. Modified habitat is typically a mosaic of natural and agricultural land, in particular cashew tree plantations.</p> <p>The Entity has identified as a priority, the management and mitigation of the critical habitat of key species, including but not limited to the West African Chimpanzee (<i>Pan troglodytes verus</i>) and the Pigmy or Western African Dwarf Crocodile (<i>Osteolaemus tetraspis</i>). Both these species are considered either endangered or critically endangered.</p> <p>Other important species identified within the Entity's Area of Influence include (but not necessarily limited to): Fish species including <i>Nimbapanchax jeanpoli</i>, <i>Epiplatys njalaensis</i> and <i>Malapterurus teugelsi</i>; the Red colobus (<i>Piliocolobus badius temminckii</i>); Green Sea Turtle (<i>Chelonia mydas</i>), the <i>Hemidactylus kundaensis</i> Gecko; the <i>Phrynobatrachus pinto</i> Frog; the Purple Marsh Crab (<i>Afrithelphusa monodosa</i>); Atlantic humpback dolphin (<i>Sousa teuszii</i>), the Los Archipelago worm lizard (<i>Cynisca leonine</i>) and the <i>Fleurydora felcis</i> plant.</p> <p>The Gallery Forest areas contain approximately 80% of target species and is considered a priority habitat to be avoided under the Hierarchy of Mitigation. This avoidance zone (not impacted by any mining activity) is protected by an Environmental Buffer Zone of 100 metres from all boundaries. Biodiversity impacts have been defined as habitat</p>

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		<p>loss/degradation; wildlife loss and/or disturbed; and indirect impacts including social impacts.</p> <p>A separate risk assessment and associated management plan has been developed and implemented for the Moyen-Bafing National Park offset area.</p>
8.2a Biodiversity management (biodiversity action plans)	Conformance	<p>There are two active Biodiversity management plans developed and implemented by the Entity – the Biodiversity Action Plan (BAP) and the Moyen-Bafing National Park Action Plan (including Offset Feasibility study). The Entity has established the primary objective for the mine site as ‘No Net Loss’. However, with the additional outcomes of the Moyen-Bafing offset area a ‘Net Gain’ target should be possible over time. The BAP is supported by a Biodiversity Monitoring and Evaluation Plan (BMEP). The BMEP has developed indicators to track change and performance against targets.</p> <p>The Entity is developing software (Isometrix) to track the overall No Net Loss target at the mine site. For the Moyen-Bafing site, an expert review has reported that the benefits of the project may not be apparent for at least ten years. Therefore, the results of monitoring should be revisited at subsequent audits with an on-site review after ten years.</p> <p>The Entity is obligated to adhere to the lender’s (IFC) Performance Standards requiring that they achieve the goal of No Net Loss (NNL) for natural habitat where feasible, and a Net Gain (NG) for impacts to biodiversity values for which the critical habitat was designated.</p>
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	<p>The Entity has defined all areas of Gallery Forest as an Avoidance Zone. These are automatically excluded from production areas and have a 100 metre Environmental Buffer Zone (EBZ) applied as an “avoid” strategy. A review of maps of the Gallery Forest and an on-site inspection during the audit confirmed this as implemented.</p> <p>The Entity has implemented an example of a minimisation strategy through the application of a ‘mosaic’ of habitat for exploitation and subsequent regeneration (A mosaic is a modified habitat due to the local communities’ planned burning agricultural practice called ‘fallow’.) The mosaics are developed with community consultation to minimise impacts on community farming and cultural heritage sites.</p> <p>The Moyen-Bafing project is described as an offset but is considered a restoration and regeneration component within the overall biodiversity framework for the Entity. Restoration work for a section of marine habitat (mangrove) was also inspected at the Port during the audit. At the mine concession site, there is an area (offset) set aside within a nearby watercourse and island area with a population of Red Colobus Monkeys and Hippopotamus (known as a Biodiversity Set Aside Area or The Guildé Island). To help minimise impacts, the Entity has established a forest and landscape community</p>

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		<p>management programme inside the concession and in the Moyen-Bafing National Park. This programme uses an integrated landscape approach - a framework to integrate policy and practice for multiple land uses, within a given area, to ensure equitable and sustainable use of land.</p> <p>The Entity has developed a target population for West African Chimpanzees for both the mine site and the Moyen-Bafing site. This offset approach commenced in 2015 following the completion of a feasibility study in 2015 which then became a joint offset project in 2017, and uses an approach consistent with offset guidance provided under the IFC Performance Standard 6:</p> <p>https://www.proteuspartners.org/content/uploads/2020/04/implications-of-IFC6-update.pdf</p> <p>The Entity's current internal research indicates that Net Gain targets should be possible.</p> <p>The Entity has also considered cumulative impacts from other mining operations in the general region for which the Entity does not control. The Entity is supporting forums such as the Bauxite Environmental Network (REB), designed to engage other companies over common challenges such as (but not limited to) landscape management, land rehabilitation, seascape management, waste and water management.</p> <p>The inspection of the offset site (as an audit action) concluded that the concept of including human settlements in a new National Park, while common in other countries is unusual in Africa, and if Moyen-Bafing successfully follows this example, it could set a precedent that could be influential across Africa and other tropical regions. In the long-term the Moyen-Bafing National Park could qualify for listing on the IUCN Green List of well-managed Protected Areas that achieve a positive conservation outcome with good governance and respect for Human Rights. https://iucngreenlist.org/standard/global-standard/</p> <p>During the construction phase of the Entity's expansion project between 2016 and 2018, the Entity did not disturb any new mangrove habitat extent. However, for an estimated surface area of one hectare (ha) of cumulative natural vegetation clearance, the Entity committed to rehabilitate at least 20 ha of natural mangrove. During 2022, the Entity planted 20 ha of mangrove and to date, the cumulative mangrove surface area restored by the Entity in Kamsar is approximately 42 ha with a current survival rate greater than 90 percent.</p>
8.2c Biodiversity management (reporting)	Conformance	<p>The Entity's Biodiversity Action Plan (BAP) is publicly available and has been disseminated to the Entity's financiers.</p> <p>Monitoring results are not yet publicly available however since the baselines are still being established, as is the formal reporting mechanism. However, various key monitoring results are shared with Stakeholders including the Local Community, via Local Community continuous dialogue. This was confirmed</p>

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		<p>through a review of meeting minutes. The Entity's Biodiversity Action Plan (BAP) is available at:</p> <p>http://cbg-guinee.com%2Fwp-content%2Fuploads%2F2022%2F04%2FCBG_Biodiversity-Action-Plan-BAP-Oct-2021.pdf&usg=AOvVaw0aLZVJKbw3n-0U6nuyr-&opi=89978449</p>
8.3 Alien Species	Minor Non-Conformance	<p>Through its risk assessment processes, the Entity is aware of the potential Alien Species risks present at both the mining area and port area. Approximately 30 years ago, the Entity intentionally introduced Acacia species to encourage its use by the community for firewood and construction, however, this practice has long since been discontinued. The potential for this species to become invasive is still present, due to its fast-growing behaviour.</p> <p>The Entity has mapped and inspected a grass species of concern, <i>Chromolaena odorata</i>. The Entity has developed a procedure for the destruction of this species, prepared by expert consultants who propose a specific method for eradication.</p> <p>At the Port, the Entity has implemented a procedure for the sampling and monitoring for invasive species including the sampling of ballast water.</p> <p>Whilst the Entity has claimed there are no invasive species of concern at the Kamsar Port, species of concern may include both local and exotic species, previously identified as having a potential impact on coastal ecosystems. These include (but not necessarily limited to) Hickory Wattle, Black Wattle (<i>Acacia mangium</i>), Neem Tree (<i>Azadiractha indica</i>), Siam Weed (<i>Chromolaena odorata</i>), Hairy Croton (<i>Croton hirtus</i>), White Teak (<i>Gmelina aborea</i>), Pignut (<i>Hyptis suaveolens</i>), Red Sage (<i>Lantana camara</i>), Lead Tree (<i>Leucaena leucocephala</i>) and Teak (<i>Tectona grandis</i>).</p> <p>As such, the Entity should revisit the potential invasive species at the Kamsar Port site, and develop a specific weed management plan.</p>
8.4a Commitment to “No Go” in World Heritage properties (exploration and new mines)	Conformance	There are no World Heritage properties in, or adjacent to the Entity's Area of Influence, nor anywhere in the northern regions of Guinea.
8.4b Commitment to “No Go” in World Heritage properties (existing operations)	Conformance	There are no World Heritage properties in, or adjacent to the Entity's Area of Influence, nor anywhere in the northern regions of Guinea.
8.5a Mine rehabilitation (best available techniques)	Conformance	The Entity has identified Mine Rehabilitation as a key function, and a current level of 90% rehabilitation of former vegetation has been achieved. This is an improvement from previous years but complete restoration remains the Entity's target. The

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		<p>Entity has developed a Mine Rehabilitation plan as well as a monitoring programme to assess the progress of the rehabilitation. The Entity has established a nursery in Sangarédi that propagates seedlings ready for planting once the original topsoil is returned back to the site.</p> <p>Species selected include those trees preferred by 'keystone species' such as the West African Chimpanzee as well as tree species from the IUCN Red List to assist in restoring previously degraded landscapes. These include <i>Pterocarpus erinaceus</i>, <i>Parkia biglobosa</i>, <i>Danielia oliverii</i>, <i>Khaya senegalensis</i>, <i>Parinari excels</i>, <i>Azelia Africana</i>, <i>Erythrophleum suaveolens</i>, <i>Gmelina arborea</i>, <i>Mangifera indica</i> and <i>Chrysopogon zizanoïdes</i>.</p> <p>Disturbed areas are ripped and applied with a soil-based growth medium before any planting to improve the chances of establishment. The Entity's rehabilitation plan also incorporates opportunities to enhance existing areas (e.g., Gallery Forest by improving connectivity and extending the areas of functional forest and critical habitat). Hydrological considerations are also incorporated into the plan, specifically relating to the planting for slope and erosion control and for bankside protection.</p>
8.5b Mine rehabilitation (financial provisions)	Conformance	<p>The Entity has formed an expert team of twelve for the delivery of the rehabilitation programme, which includes specialists in fauna, flora and landscapes.</p> <p>An additional team of six personnel that focus on the implementation of a consultative framework reporting to communities as well other internal and external Stakeholders. The Entity's Mine Rehabilitation (financial provisions) plan 2021 – 2025 was reviewed during the audit and demonstrates that a program is in place to oversee the rehabilitation activities of the exploited areas and that the impacts associated with rehabilitation and/or closure are planned and supervised to limit the impacts on the environment and communities.</p>
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	<p>The Entity has developed and implemented a Human Rights Policy which specifies all Human Rights prescribed in the UN Guiding Principles on Business and Human Rights. The Policy is available at: http://cbg-guinee.com/wp-content/uploads/2023/02/Politique-des-Droits-Humains.pdf</p> <p>All employees are trained in the Policy and in the expectations of employees with respect to Human Rights. Training is also provided to contractor staff, which was confirmed after reviewing training records for contractors during the audit. Interviews with employees and contractors also demonstrated that the Entity's Human Rights Policy was communicated and understood.</p>

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9.1b Human Rights Due Diligence (process)	Conformance	<p>A Human Rights Due Diligence assessment has been undertaken for the Entity by a specialist consultancy. A summary of this assessment is available publicly at: http://cbg-guinee.com/wp-content/uploads/2023/05/CBG%20Human%20Rights%20Due%20Diligence%20Assessment%20-%20CBG%20EXECUTIVE%20SUMMARY.pdf</p> <p>The Entity's Human Rights Due Diligence assessment contains a 'heat map' which illustrates the areas within the Entity and its Area of Influence with the highest potential risk. One example in this assessment includes women's rights with the two key risks of Discrimination and sexual harassment identified.</p> <p>The Entity's community relations team have established relationships with the local communities and part of this due diligence process.</p> <p>The mitigation actions for the risks identified in the assessment were reflected in a variety of documents including Recruitment Policies and Procedures, Employment Policy and the Human Resources Manual.</p> <p>The Due Diligence assessment and resulting social management strategies are subject to regular external review and are available at: http://cbg-guinee.com/wp-content/uploads/2022/05/CBG_VSV_Oct-2021_Report_Issue-1_FINAL-CLEAN</p>
9.1c Human Rights Due Diligence (remediation)	Minor Non-Conformance	<p>Mitigation actions for Human Rights impacts are undertaken by the Entity's Community Relations function. In all community meetings undertaken as part of the audit, there was universal confirmation that the Entity's Community Relations team was visible and proactive in these areas, with established relationships. The Due Diligence assessment and the various public reviews demonstrated however that the Entity needs to improve its current efforts. The community grievance mechanism with respect to the remediation of community concerns raised is not necessarily effective. There are issues that remain to be resolved in several communities. The entity needs to improve on communicating feedback, progress on management of communities concerns, and ensuring that complaints raised are effectively addressed.</p>
9.2 Women's Rights	Conformance	<p>The Entity has developed and implemented a Human Rights Policy which specifies all Human Rights prescribed in the UN Guiding Principles on Business and Human Rights.</p> <p>Mitigation actions are undertaken by the Entity's Community Relations function. In all community meetings undertaken as part of the audit, there was universal confirmation that the Entity's Community Relations team was visible and proactive in understanding women's rights. Worker interviews</p>

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		<p>undertaken as part of the audit confirmed these mitigations are in place although women employees interviewed did express a feeling that they were taken less seriously than their male colleagues. The contract and related supplier approval process specifically includes a reference to the ILO rights to non-discrimination and respecting the rights of women.</p> <p>The Entity's Human Rights Committee includes representatives of women Workers from the site. The Entity has also developed and implemented the CBG Recruitment Procedure, the CBG Complaints and Claims Handling Procedure and the CBG Code of Ethics and Business Conduct to direct and oversee the implementation of women's rights and equality in the workplace.</p>
9.3 Indigenous Peoples	Conformance	<p>Based on feedback provide by the Entity, as well as local technical experts, it is noted that Guineans do not associate with being Indigenous, and the term is in fact considered a derogatory term by some. Regardless, for the purposes of this Certification, it is acknowledged that there are local and affected communities including those with a distinct language and/or a specific culture and beliefs. The main cultural/linguistic groups in the Entity's Area of Influence include Baga, Fulani, Mandinka, Djakanke and Sussu. Other less prominent community groups include Kissi, Kpelle and other Groups.</p> <p>The audit was undertaken on the basis that there were at-risk communities so the issues that would otherwise apply to Indigenous Peoples. As such, the Entity's management approach is discussed in detail in the following criterion for Principle 9 of the ASI Performance Standard.</p>
9.4 Free, Prior, and Informed Consent (FPIC)	Minor Non-Conformance	<p>It is unclear as to how Free, Prior and Informed Consent (FPIC) is notarised where necessary during community meetings. The process described by the communities interviewed during the audit was that the Entity's Community Relations team would visit the village on a specific date and would engage and consult with the community on dedicated topics, including expansion of active mining areas and in turn potential loss of arable land. The team would listen, exchange and collect concerns raised and at the end of each meeting an attendance sheet would be signed by all participants. Minutes are recorded for all community meetings. However, at community meetings undertaken during the audit, it was noted by participants that documentation is not signed by a representative(s) and/or the community were not offered a copy, therefore the community does not have any records of previous consultations and agreements made.</p> <p>Local Government (at the Prefecture level) is engaged each and every time a new mining area is to be opened and each year the Government inspects these new areas for compliance. This was confirmed during the audit via an</p>

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		<p>inspection of internal land disturbance permits.</p> <p>For sensitive issues, key messages are developed for the Stakeholder consultation process in advance of discussions.</p> <p>The Entity's community radio station located in Kamsar is also used to inform the community on potentially sensitive issues (e.g., rail safety), both in French and in local languages and these communications are formally recorded.</p> <p>It should be made clear that the information obtained by the Entity in these instances is not required for publishing or external consumption. Nevertheless, there should be a formal agreement methodology developed in order to notarise Free, Prior and Informed Consent (FPIC) in these circumstances.</p>
9.5 Cultural and sacred heritage	Conformance	<p>The Entity has developed and implemented both a Cultural Heritage Management Plan and a Cultural Heritage Action Plan on the ShareDrive document repository. In 2014, an extension to the social Impact Assessment identified 542 cultural heritage sites. For the rail extension, an additional eleven cultural heritage sites were identified. Further inspections identified an additional five new sites, for a total of 558 sites. Each of these sites are marked on a map with GPS co-ordinates, and individual inspections of each of these sites are underway, in order to identify the specific impacts related to each. This inspection management plan was last updated in April 2022.</p> <p>A clear process in the event of discovering new sites has been developed, which involves the securing of the site, communication with the Entity's Community Relations team and local Government, and where relevant initiating a specialist assessment. Where it is identified that a site cannot be disturbed or a feature relocated, a procedure for the protection of the site is enacted.</p> <p>Some sites identified include artefacts dated at over 6000 years old, cemetery sites, former village sites, rivers with spiritual value and Djinn sites.</p> <p>Training and information on the plan are communicated to both employees and contractors on an annual basis and also communicated to visitors.</p>
9.6a Resettlements (avoid or minimise)	Minor Non-Conformance	<p>The Entity's key principles are to avoid and minimise displacement. If this is not possible a consultation process is developed with the affected communities and a stakeholder communication plan developed specific to this displacement. If displacement is unavoidable, the plan will consider restoration of livelihood, improved access and the differential impacts on vulnerable groups and will take into account customary law where appropriate.</p> <p>Customary law recognises the rights of households in villages and this presents a challenge for the relocation process in Guinea, as some regions are currently governed by customary governance structures and deeply rooted customary</p>

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		<p>institutions for land and property rights management.</p> <p>The Entity has implemented the Resettlement policy framework 2016, which is currently under review and is pending lender approval. Once approved, an extension to the existing training programme on displacement will be provided to employees.</p> <p>The Entity's approach to displacement is dependent on the specific scenario. For example, compensation is always provided to those affected persons who will lose crops and arable land. However, longer-term displacement will require the development of a livelihood restoration programme following initial short-term compensatory actions.</p> <p>The relocation of the village of Hamdallaye, approximately four kilometres west of Sangarédi, is still progressing, and not yet completed.</p> <p>During the community meetings undertaken during the audit, some village representatives noted that they were unaware of how their existing crop trees (mango, cashew) were valued and as such believed that the compensation provided was inadequate. It was unclear from these discussions as to whether they had agreed/signed any relevant documentation pertinent to this compensation.</p> <p>A 'compensatory matrix' was reviewed as part of the audit and demonstrated the type and criteria of assessed compensation versus the actual compensation. This matrix illustrates type, area, units, price per units and annual revenue (in Guinean Francs (GNF)). Compensation is paid based on the full replacement value of crops and trees, thus, if fruit trees are impacted, the compensation covers more than the loss of income of one season, as it covers all the costs and lost income to re-establish the plantation.</p> <p>Compensation is dispensed in the form of a cheque and is handed over by the bailiff with the process consistent with the World Bank Guidelines.</p> <p>However, at the time of the audit, the targets for the village of Hamdallaye have not been met, and there have also been complaints from certain sectors, for example, from women concerned about the impact on them from a reduction in market gardening productivity due to relocation, and the lost income as a result.</p>
9.6b Resettlements (where unavoidable)	Minor Non-Conformance	<p>The Entity's Resettlement Action Plan includes the following stages for determining and providing compensation.</p> <ul style="list-style-type: none"> - Land disturbance permit request; - Assessment of the proposed area; - Community consultations for the proposed area; - Mobilisation of the Entity's assets inventory team; - Establishment of a compensation committee; - Asset inventory meetings; - Development of an asset inventory; - Data management/treatment;

CRITERION	RATING	COMMENT
		<ul style="list-style-type: none"> - Agreement and Sign off of compensation agreements; - Cut-off date setting; and, - Payment of compensation. <p>Compensation is dispensed in the form of a cheque and is handed over by the bailiff with the process consistent with the World Bank Guidelines.</p> <p>The Entity's Resettlement Plan is available at: https://www.insuco.com/en/project/resettlement-policy-framework-for-cbg-guinea/#:~:text=Resettlement%20and%20Compensation%20Policy%20Framework&text=The%20Compagnie%20des%20Bauxites%20de, and%2027.5%20tons%20in%202022</p> <p>However, at the time of the audit, the targets for the village of Hamdallaye have not been met, and there have also been complaints from certain sectors, for example, from women concerned about the impact on them from a reduction in market gardening due to relocation, and the lost income as a result.</p>
9.7a Local Communities (rights and interests)	Minor Non-Conformance	<p>The Entity has developed and implemented a Stakeholder Engagement Plan (SEP), which is available at: http://cbg-guinee.com/wp-content/uploads/2022/12/CBG-Stakeholder-Engagement-Plan-2019-2021-MUOA-Amended-version.pdf</p> <p>The SEP has been developed based on the key principles of respect, long-term relationships and transparency. The SEP has recently been updated and is currently under review by the Entity's lenders. The updated version will be communicated to relevant Stakeholders. The revised version includes a full stakeholder map (including a 'heat map') and uses an impact and exposure methodology which is regularly reviewed and updated.</p> <p>Meetings are held regularly and are prioritised based on planned operational activities and managed as 'stakeholder campaigns'. General updates provided to communities, to be held on an annual basis are also being proposed.</p> <p>There are meetings at the district level (e.g., Kamsar) and with specific groups and community leaders, including the local authorities and the district level, chiefs, women representative Imams, and youth representatives.</p> <p>In Kamsar, there are over one hundred villages with differing levels of impact, and villages are classified according to impact level. The SEP documents the priority level and type(s) of communication required as part of the engagement – including education, information, or general awareness. The SEP outlines the information given, its frequency, who is responsible, any relevant deadlines, and the status of actions and issues.</p> <p>The Entity's Community Relations team visits the village on a specific date and through the community representatives, become informed of the issues and collate concerns during the</p>

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		<p>meeting. Minutes are recorded for all community meetings. However, at one of the community meetings held as part of the audit, it was stated that the documentation is not signed, and the community was also not offered a copy so therefore the community does not have any records of past consultations and agreements.</p> <p>Relevant land disturbance permits demonstrate that the affected communities have provided their consent, and that the local Governmental authorities will then interview these communities.</p> <p>All agreements with local communities are in a 'traditional' format where agreements are repeated in the meetings and the community is allowed to express their concerns and conditions. The attendance sheet provides evidence of the meetings outcome. However, this should be more formalised in order to notarise Free Prior and Informed Consent (FPIC) in the circumstances.</p> <p>In 2022, the Entity commenced regular engagement with Non-Government Organisations (NGOs) on issues and potential partnership opportunities relating to rail safety, HIV and malaria. Radio Kamsar is also used to inform and educate the community, and broadcasts are held in both French and in local languages. Such communications are also recorded.</p>
9.7b Local Communities (impacts)	Minor Non-Conformance	<p>The Entity has developed and implemented a Stakeholder Engagement Plan (SEP), which is available at: http://cbg-guinee.com/wp-content/uploads/2022/12/CBG-Stakeholder-Engagement-Plan-2019-2021-MUOA-Amended-version.pdf</p> <p>The SEP has been developed based on the key principles of respect, long-term relationships, and transparency.</p> <p>There are meetings at the district level (e.g., Kamsar) and with specific groups and community leaders, including the local authorities and the district level, chiefs, women representative Imams, and youth representatives.</p> <p>In Kamsar there are over one hundred villages with differing levels of impact, and villages are classified according to impact level. The SEP documents the priority level and type(s) of communication required as part of the engagement – including education, information or general awareness. The SEP outlines the information given, its frequency, who is responsible, any relevant deadlines, and the status of actions and issues.</p> <p>However, it was unclear how Free, Prior and Informed Consent (FPIC) was notarised where necessary during community meetings. Community feedback received during the audit was primarily related to the issue that all initiatives have not yet been completed which in turn meant that some community expectations have not yet been satisfied. Work is continuing in completing this project and will be reviewed at the next audit.</p>

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9.7c Local Communities (livelihoods)	Conformance	<p>The Entity has developed and implemented a Stakeholder Engagement Plan (SEP), which is available at: http://cbg-guinee.com/wp-content/uploads/2022/12/CBG-Stakeholder-Engagement-Plan-2019-2021-MUOA-Amended-version.pdf</p> <p>The SEP has been developed based on the key principles of respect, long-term relationships and transparency. The SEP is divided into three areas – the port, rail and mine. It also prioritises based on planned operational activities. There are many examples of support for Local Communities, however the Entity could benefit from estimating both tangible and intangible benefits to its own business from these initiatives. Community consultations are held by the Entity's Community Relations Department, which held over 400 meetings in the past year.</p> <p>An economic development program has been designed for income generating activities, such as fishing, agriculture and supporting artisans. This program is directed by an International NGO and incorporates ten Communities. Within this area there are nearly fifty separate groups, including youth and women's groups. The program provides equipment and facilities for the improvement of participants in literacy and business skills, and the NGO specifically assists in preparing proposals for the receipt of grants and other funding. Another approach in place targets women and youth, and to date, 14 small enterprises have been developed across a variety of sectors and services.</p> <p>The community radio station is also used by the Entity to reach as many people as possible, particularly in the Kamsar and Sangarédi sub-prefectures.</p>
9.8 Conflict-Affected and High-Risk Areas	Conformance	<p>The Entity has developed and implemented a Supplier Approval Policy and has several Due Diligence assessment stages before a supplier is engaged: http://cbg-guinee.com/wp-content/uploads/2023/02/Politique-dAchats-Responsables-CBG.pdf</p> <p>Evidence must be provided by the supplier that they are not providing supplies from Conflict-Affected and High-Risk Areas (CAHRA). The Entity is also using supporting software from Dow Jones to identify recent activities and supply from potentially conflict affected high risk zones, available at: https://www.dowjones.com/professional/risk/resources/high-risk-jurisdictions.</p> <p>Should the Entity's Due Diligence uncover a 'red flag', the supplier is allowed to develop and submit a mitigation plan. If this cannot be undertaken, then the supplier is excluded from future contracts.</p> <p>Whilst it is apparent that the Entity has a Due Diligence process that meets the requirements of the OECD five step assessment process, the system is not specifically identified as</p>

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		a CAHRA-specific process and this is identified as an area for improvement.
9.9 Security practice	Conformance	<p>The Entity has engaged a dedicated security department/firm for its security needs. In the event of a breach in performance, the termination of the security contract is possible, and there has been a historical documented example of security services being terminated by the Entity.</p> <p>The Government of Guinea has also instilled a security force on site, as required under Guinean Law. For the State-managed security services, a process has been implemented for training in Human Rights, and evidence of this training was sighted during the audit.</p> <p>The contract and related Supplier approval process specifically includes a reference to the ILO rights to non-discrimination and respecting the rights of women.</p> <p>Private security companies also are trained in Human Rights, and this was confirmed during the audit via an inspection of training records.</p>
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	<p>The Entity's Human Rights Policy guarantees Freedom of Association for all employees: http://cbg-guinee.com/wp-content/uploads/2023/02/Politique-des-Droits-Humains.pdf</p> <p>These rights are also explained in the Employee Handbook. The right to Freedom of Association is enshrined in Article 321.1 of the Guinea Labour Code (http://images.mofcom.gov.cn/gn/201702/20170211004408568.pdf) and also included in Article 6 of the Collective Agreement for the Mining, Quarrying and Mining Industries for Guinea. Currently, there are two Unions present on site - the CNTG and the USTG. The Entity provides each Union with on-site offices to undertake their activities. Freedom of Association was confirmed during Worker interviews, and specific meetings with Union officials during the audit.</p>
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	<p>There is a Collective Agreement for the Mining, Quarrying and Mining Industries activity in Guinea: https://votresalaire.org/guinee/droit-du-travail/conventions-collectives-du-guinee/convention-collective-mines-et-carrieres</p> <p>The Entity respects the rights of Workers to Collective Bargain and participate in any Collective Bargaining process. This was confirmed during Worker interviews, and specific meetings with Union officials during the audit.</p>
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	<p>This Criterion is not applicable to the Entity, as 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.</p>

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10.2a Child Labour (minimum age)	Conformance	<p>Employment of persons under 18 is prohibited under the Guinea Labour Code (Article 137.1): http://images.mofcom.gov.cn/gn/201702/20170211004408568.pdf</p> <p>The Entity's Employment Policy (April 2003) states that no person under 18 years or a victim of Human Trafficking shall be employed. This is also included in contractors' agreements and contracts (part 2) which references both the Entity's Human Rights Policy and Business Code of Ethics: http://cbg-guinee.com/wp-content/uploads/2022/05/Code-of-Ethic-Business-Conduct-CBG-Rev2.2021-UK.pdf</p> <p>The Entity's employment process includes age verification, which was confirmed via a sample check of employee files during the audit.</p>
10.2b Child Labour (hazardous)	Conformance	<p>The Entity's Employment Policy (April 2003) states that no person under 18 years or a victim of Human Trafficking shall be employed. Inspection of employee records as well as Worker interviews undertaken during the audit confirmed that no person under 18 is employed by the Entity.</p>
10.2c Child Labour (worst forms)	Conformance	<p>The Entity's Employment Policy (April 2003) states that no person under 18 years or a victim of Human Trafficking shall be employed. Inspection of employee records as well as Worker interviews undertaken during the audit confirmed that no person under 18 is employed by the Entity.</p>
10.3a Forced Labour (human trafficking)	Conformance	<p>The Entity's Employment Policy (April 2003) commits the Entity to not engage in, nor support Forced Labour either directly or through any employment or recruitment agencies. The Entity's Sustainability Policy also addresses all Human Rights issues. Forced Labour is as defined in ILO Conventions C29, along with Protocol P29 (2014) to this Convention, and C105. Specific aspects of Human Trafficking or the victim(s) of Forced Labour is included in the Entity's contractual agreements. This is also in the contractor management plan for any new bids, proposals and requests for tender that also guards against all aspects of Forced Labour. TRACE™ training is compulsory and the contractor management function (procurement) of the Entity has the responsibility for facilitating this training.</p> <p>The Entity's approach to Forced Labour is supported by Guinea's firm labour legal framework (e.g., Articles 194, 195, and 323 of the Penal Code; Articles 4 and 137.6 of the Labour Code; Articles 912–915 and 922 of the Children's Code).</p>
10.3b Forced Labour (deposits, fees, advances)	Conformance	<p>The Entity's Employment Policy (April 2003) commits the Entity to not engage in, nor support Forced Labour either directly or through any employment or recruitment agencies. The Entity's Sustainability Policy also addresses all Human Rights issues.</p>

CRITERION	RATING	COMMENT
		<p>Forced Labour is as defined in ILO Conventions C29, along with Protocol P29 (2014) to this Convention, and C105. Specific aspects of Human Trafficking or the victim(s) of Forced Labour is included in the Entity's contractual agreements. This is also in the contractor management plan for any new bids, proposals and requests for tender that also guards against all aspects of Forced Labour. TRACE™ training is compulsory and the contractor management function (procurement) of the Entity has the responsibility for facilitating this training.</p> <p>The Entity's approach to Forced Labour is supported by Guinea's firm labour legal framework (e.g., Articles 194, 195, and 323 of the Penal Code; Articles 4 and 137.6 of the Labour Code; Articles 912–915 and 922 of the Children's Code). Worker interviews undertaken during the audit confirmed that no payments are required for employment.</p>
10.3c Forced Labour (migrant workers)	Conformance	<p>The Entity's Employment Policy (April 2003) commits the Entity to not engage in, nor support Forced Labour either directly or through any employment or recruitment agencies. The Entity's Sustainability Policy also addresses all Human Rights issues. Forced Labour is as defined in ILO Conventions C29, along with Protocol P29 (2014) to this Convention, and C105. Specific aspects of Human Trafficking or the victim(s) of Forced Labour is included in the Entity's contractual agreements. This is also in the contractor management plan for any new bids, proposals and requests for tender that also guards against all aspects of Forced Labour.</p> <p>Worker interviews undertaken during the audit confirmed that no payments are required for employment.</p>
10.3d Forced Labour (debt bondage)	Conformance	<p>The Entity's Employment Policy (April 2003) commits the Entity to not engage in, nor support Forced Labour either directly or through any employment or recruitment agencies. The Entity's Sustainability Policy also addresses all Human Rights issues. Forced Labour is as defined in ILO Conventions C29, along with Protocol P29 (2014) to this Convention, and C105. Specific aspects of Human Trafficking or the victim(s) of Forced Labour is included in the Entity's contractual agreements. This is also in the contractor management plan for any new bids, proposals and requests for tender that also guards against all aspects of Forced Labour.</p> <p>Worker interviews undertaken during the audit confirmed that no payments are required.</p>
10.3e Forced Labour (freedom of movement)	Conformance	<p>The Entity's Employment Policy (April 2003) commits the Entity to not engage in, nor support Forced Labour either directly or through any employment or recruitment agencies. The Entity's Sustainability Policy also addresses all Human Rights issues.</p>

CRITERION	RATING	COMMENT
		<p>Forced Labour is as defined in ILO Conventions C29, along with Protocol P29 (2014) to this Convention, and C105. Specific aspects of Human Trafficking or the victim(s) of Forced Labour is included in the Entity's contractual agreements. This is also in the contractor management plan for any new bids, proposals and requests for tender that also guards against all aspects of Forced Labour. Worker interviews undertaken during the audit confirmed that there are no restrictions of movements.</p>
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	<p>The Entity's Employment Policy (April 2003) commits the Entity to not engage in, nor support Forced Labour either directly or through any employment or recruitment agencies. The Entity's Sustainability Policy also addresses all Human Rights issues. Forced Labour is as defined in ILO Conventions C29, along with Protocol P29 (2014) to this Convention, and C105. Specific aspects of Human Trafficking or the victim(s) of Forced Labour is included in the Entity's contractual agreements. This is also in the contractor management plan for any new bids, proposals and requests for tender that also guards against all aspects of Forced Labour. Worker interviews undertaken during the audit confirmed that there is no retention of papers or documents.</p>
10.3g Forced Labour (freedom to terminate employment)	Conformance	<p>The Entity's Employment Policy (April 2003) commits the Entity to not engage in, nor support Forced Labour either directly or through any employment or recruitment agencies. These reference the Collective Agreement where Article 45 of the Agreement stipulates freedom to terminate given adequate notice. Worker interviews confirmed that this is the case and there is freedom to terminate given adequate notice.</p>
10.4 Non-Discrimination	Conformance	<p>The Entity's Human Rights Policy has a specific subsection related to equity, inequality and non-discrimination. Whilst it is not explicit, it is inclusive enough to address gender, race, national or social origin, religion, disability, political affiliation, sexual orientation, marital status, family responsibilities, age, or any other condition that could give rise to Discrimination. It is also consistent with international standards, including the UN Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW). The Policy is reflected in separate documents including the Employment Policy, Code of Ethics, Human Resources Manual, Human Rights Policy, and the Complaints Mechanism.</p>
10.5 Communication and engagement	Conformance	<p>The Entity has established a variety of different committees and communication mechanisms. These include a monthly Labour Relations Committee meeting; a quarterly Health and Safety Committee meeting; and monthly Health and Safety department meetings.</p>

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		<p>There are also tool box meetings held for specific topics, including annual salary negotiations, a quarterly women's forum meeting; a quarterly Human Rights Committee meeting, and General Open meetings held twice a year.</p> <p>A sample of examples of public grievances were also reviewed during the audit. Resolution of workplace and compensation issues are managed through an internal grievance procedure. An Entity-wide newsletter is published every two months, whilst SMS messages received to a single phone number are reviewed daily.</p> <p>Interviews held during the audit confirmed free and open communication and direct engagement with Workers, including a culture of identifying issues and grievances freely to supervisors and managers.</p>
10.6 Disciplinary practices	Conformance	<p>There is no tolerance for corporal punishment, mental or physical coercion, Harassment, and gender-based Violence including sexual harassment, or verbal abuse of Workers on site. This is stated in the Entity's Code of Conduct, Employee Handbook and Code of Ethics. Extensive Worker interviews undertaken during the audit (including contractors) confirmed there have been no noted incidences of this type.</p> <p>One recent case was raised where a Worker was reprimanded for the use of inappropriate language, and this was undertaken in accordance with agreed processes.</p>
10.7a Remuneration (living wage)	Minor Non-Conformance	<p>The minimum monthly wage paid by the Entity is close to five million Guinean Franc (GNF), which is approximately ten times the national minimum salary. This does not include additional allowances that are provided such as housing, food allowance, free power and water, as well as other contributions such as education. A salary survey is undertaken annually and each year there is a negotiation process for salary increases and bonuses. An Agreement sighted as part of the audit, demonstrated the following (non-exhaustive) increases and bonuses agreed to for 2023, including a seven percent increase across most job grades, performance bonus amounts, Ramadan Bonus, Eid Bonus, Easter Bonus and a School Bonus (via direct payment of fees).</p> <p>Contractor Workers' salaries were also confirmed as being well above minimum wages and only slightly less than the Entity remunerates its own employees.</p> <p>However, during the community meetings held as part of the audit, it was noted by some attendees that sub-contractors were being paid wages significantly below the salaries of employees, predominantly for roles in security services, sub-contracted by a contractor firm engaged by the Entity. Whilst this was later determined to not be an accurate claim as these sub-contractors are receiving approximately 2.3 times the national minimum salary, consideration still needs to be</p>

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		made as to what constitutes a valid and appropriate 'living wage'. In acknowledgment of this, in mid-2023, the Entity had commenced negotiations with the contractor firm for further increases to wages to be implemented for both 2024 and 2025.
10.7b Remuneration (method of payment)	Conformance	Wages are paid monthly by electronic transfer into Workers' bank accounts. Workers interviews confirmed that they receive timely payments and in the local currency.
10.8 Working Time	Conformance	<p>The maximum Working Time requirements at the Entity are in accordance with the provisions contained in the Guinea Labour Code. Under this Code, any Labour Agreements can only be equal to or less than the legal maximum hours.</p> <p>The Entity has a 40 hour week with Overtime paid at a rate of 160% for day shifts and 200% for night shifts and public holidays. A limit of 100 hours of Overtime per year per employee is stipulated. If the Entity requires more than this maximum, it must obtain approval by the Labour Inspectorate. An additional limit of a maximum of 20 Overtime hours per week is also applied by the Entity.</p> <p>Under the Guinean Labour Code (Article 221.5), reasonable Overtime within the 100 hours per year cannot be refused without valid reason(s). It was confirmed during the audit interviews of Workers that reasonable Overtime hours are being provided by the Entity.</p>
PRINCIPLE 11 OCCUPATIONAL HEALTH AND SAFETY		
11.1a Occupational Health and Safety (OH&S) Policy (policy)	Conformance	The Entity has developed and implemented a Health, Safety and Environment (HSE) Policy which is a requirement under both OHSAS 18001 certification and IFC Performance Standard obligations. Regular external auditing against the requirements is undertaken twice a year. The HSE Policy is regularly reviewed by senior management, with the last review occurring in March 2023. More information on the Entity's approach and commitment to health and safety is available at: http://cbg-guinee.com/en/health-safety/
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	Mandatory inductions are required for all employees, which includes information on the HSE Policy, and is a contractual requirement for all work. Safety inductions are undertaken for Visitors and contractors and for specific site visits. It was acknowledged by the Entity however that contractor management and health and safety awareness remains an ongoing challenge. A new external training programme was implemented across the Entity in 2022 and commenced with senior managers and superintendents. Supervisor training will form the basis for the second phase of this training programme. Additional training on specific operational issues (e.g., hot work, working from heights, confined space) has

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		<p>been provided to over 1,500 employees and facilitated by external consultants.</p> <p>Pre-task assessments, known as 'Take 5's' are also undertaken by employees prior to work tasks commencing.</p>
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	<p>The Entity's HSE Policy clearly states a commitment to comply with Applicable Law on Workers' Health and Safety, international requirements and relevant IFC Performance Standard requirements. The IFC requirements exceed Guinean law: https://www.ifc.org/content/dam/ifc/doc/2023/ifc-general-ehs-guidelines.pdf</p>
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	<p>The Workers right to stop work or refuse to perform unsafe work is incorporated in the Entity's HSE Policy and is also discussed during employee induction sessions. The Entity's 'Take 5' process (https://safetyculture.com/topics/take-5-safety/) is the primary tool available to employees to evaluate the safety of a task and therefore refuse to perform unsafe work. This right is duplicated in other documents such as Job Safety Analysis (JSA) and Work Orders. Worker interviews undertaken during the audit demonstrated that the right to stop work is understood and can be implemented.</p>
11.2 OH&S Management System	Conformance	<p>The Entity has developed and implemented an Occupational Health and Safety (OH&S) Management System as part of its Integrated Management System that is structured based on 17 elements and meets the requirements as per OHSAS 18001 certification.</p> <p>The OH&S Management System component also complies with IFC Performance Standard requirements, which exceed Guinean law: https://www.ifc.org/content/dam/ifc/doc/2023/ifc-general-ehs-guidelines.pdf</p>
11.3 Employee engagement on health and safety	Conformance	<p>The Entity has implemented two key forums by which employees can raise, discuss and participate in the resolution of Occupational Health and Safety issues with management. These include a monthly HSE Committee meeting, which includes HSE Directors, their Deputies and other Senior Managers, an occupational physician and two employee representatives.</p> <p>A second committee meets quarterly and includes representatives from Trade Unions, where these representative raise OH&S related issues to the Entity's management.</p> <p>Safety breaks are also used as events to brief Workers on specific, topical issues and/or to discuss a 'Safety Share'.</p>
11.4 OH&S performance	Conformance	<p>The Entity has monitored its OH&S performance against a suite of leading indicators. Each Tuesday of every week, the performance against these indicators is presented to senior management who then communicate this performance (and</p>

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		<p>long-term trends) to Workers, via both 'Pre-start' and 'Toolbox' meetings.</p> <p>Lagging indicators used by the Entity include reported hazards, injuries (including fatalities), first aid treatment cases and internal OH&S-related audits completed.</p> <p>The Entity uses the performance of the Rio Tinto Group as its benchmark for OH&S performance.</p> <p>Performance against both leading and lagging indicators is published internally and shared with key Stakeholders, including the IFC. The Entity also maintains an initiative of unplanned inspections of work areas to ensure that Workers understand the OH&S aspects of their job and daily tasks.</p>

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Document Control and Version History

Revision	Date	Notes
0	18 December 2023	Initial Certification Audit - Provisional Certification