

ASI CERTIFICATION PERFORMANCE STANDARD



PRESENTED TO

COMPAGNIE DES BAUXITES DE GUINÉE - CBG

CERTIFICATE
NUMBER

326

ASI
STANDARD

PERFORMANCE
STANDARD
(V2 2017)

CERTIFICATION
LEVEL

FULL
CERTIFICATION

ASI ACCREDITED
AUDITOR

CETIZION
VERIFICA

DATE OF ISSUE

18 DECEMBER 2024

DATE OF EXPIRY

17 DECEMBER 2027

CERTIFIED SINCE

18 DECEMBER 2023

AUTHORISED BY

A stylized, handwritten signature in black ink.

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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	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.
SUPPLY CHAIN ACTIVITIES	• Bauxite Mining
ASI STANDARD	• Performance Standard V2
AUDIT TYPE	• Initial Certification Audit (1 – 11 May 2023) • Surveillance Audit (8 – 18 July 2024) • Surveillance Audit (22 – 30 June 2026)
AUDIT FIRM	CETIZION Verifica
AUDIT DATE	• 1 – 11 May 2023 (Initial Certification Audit) • 8 – 18 July 2024 (Surveillance Audit) • 22 – 30 June 2026 (Surveillance Audit)
AUDIT REPORT SUBMISSION	• 17 August 2023 (Initial Certification Audit) • 18 November 2024 (Surveillance Audit) • 5 August 2026 (Surveillance Audit)
AUDIT SCOPE	<u>Initial Certification Audit (1 – 11 May 2023)</u> 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).

The supply chain activities included in the Audit Scope:

- Bauxite Mining

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

Surveillance Audit (8 – 18 July 2024)

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, and the rail operations.

The supply chain activities included in the Audit Scope:

- Bauxite Mining

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope.

Surveillance Audit (22 – 30 June 2026)

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, and the rail operations.

The supply chain activities included in the Audit Scope:

- Bauxite Mining

All relevant Criteria in the ASI Performance Standard were included in the Audit Scope

AUDIT
OUTCOME

- Certification

AUDIT
METHODOLOGY
DECLARATION

The Auditors confirm that:

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

CERTIFICATION
PERIOD

18 December 2024 – 17 December 2027

NEXT AUDIT
TYPE

Re-Certification Audit

NEXT AUDIT
DUE DATE

17 December 2027

CERTIFICATE
NUMBER

326

AUDIT PLANNING AND OVERSIGHT

As part of the planning and preparation for the **Initial Certification 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. This assessment was also referenced and reviewed in the planning of this **Surveillance 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 and Modern Slavery.

For the Initial Certification 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. For this **Surveillance Audit**, the Audit Team included an ASI Accredited Lead Auditor a senior sustainability technical advisor, and a local Guinean **ASI Registered Specialist**. Languages covered by the Audit Team included English, French, Pular and Susu.

The **community engagement** component of this Surveillance Audit involved the visitation of six villages located in Kamsar, Boké and Sangarédi and engaged several hundred individuals in total. Most of this engagement was undertaken in local languages including Sussu, and Fulani which was facilitated through direct translation provided by the ASI Registered Specialists.

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>.

A report prepared by a world-renowned primate expert as part of the Audit Scope of the Initial Certification Audit and has been consulted for both the Initial and Surveillance Audits. This Report remains available on the ASI website on the CBG Member page at: <https://aluminium-stewardship.org/about-asi/members/Compagnie-des-Bauxites-de-Guin--e---CBG>

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 and builds upon the Audit findings from the Initial Certification Audit undertaken in May 2023. 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, IPAF; IPAF@aluminium-stewardship.org, or via 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	The Entity has periodically identified and monitors compliance with applicable legal requirements. The Entity's existing mine concession agreement is valid up to 2039. It also extends to cover supplier Due Diligence from a legal perspective by the legal team, using indices including Dow Jones Sustainability Index (DJSI). The legal updates are collected by dedicated employees, reporting to the superintendent-ethics and compliance through using the Secrétariat Général du Gouvernement website. Refer to: https://journalofficiel.sgg.gov.gn. Progress against the Entity's annual compliance plan is monitored monthly with a supporting legal register detailing applicable Mining Code requirements with sub-article and compliance status. Legal compliance reporting is Reporting of legal compliance matters is provided to the Entity's Board via the Audit Committee and is based on internal and external checks of legal requirements. An external committee also conducts audits of each department. The publication sheet is available at: https://cbg-guinee.com/wp-content/uploads/2026/06/Publication-de-condamnation-2025.pdf
1.2 Anti-Corruption	Conformance	The Entity's ethics committee has overall responsibility for anti-Bribery and related unethical acts. The related disclosure is available in the Sustainability Report 2025, page 66: https://cbg-guinee.com/wp-content/uploads/2026/06/Rapport-de-Developpement-Durable-2025.pdf The Entity's Policy on Anti-Corruption was last revised in March 2026 in lieu of ongoing change in Guinea Law on anti-Corruption, addressing detailed explanations and reporting lines. The revised Policy is available at: https://cbg-guinee.com/wp-content/uploads/2026/06/Politique-de-lutte-contre-la-Corruption.pdf The new Policy incorporates changes, including a definition of the "modest value" of a gift and a procedure for reporting gifts. If employees have any allegations related to ethics and compliance, they can use external or internal phone numbers or email. These communication channels are listed in the Policy. Employees are trained on the Policy as well as for contractors and suppliers. Annual conflict of interest declarations are signed and recorded.

CRITERION	RATING	COMMENT
1.3 Code of Conduct	Conformance	The Code of Ethic Business Conduct is available at: https://cbg-guinee.com/wp-content/uploads/2026/06/Code-of-Ethic-Business-Conduct-CBG-2021-ENGLISH.pdf Each employee has undergone training and has acknowledged the Code of Conduct. The Entity's Ethics Committee is responsible for effective implementation of the Code of Conduct, meets every six months, and comprises of Management Representatives and labour union representatives from Kamsar and Sangaredi. The most recent ethics meeting (November 2025) was attended by union representatives from Kamsar and Sangaredi and meeting minutes are maintained and verified.

PRINCIPLE 2 POLICY & MANAGEMENT

2.1a Environmental, Social, and Governance Policy (implement and maintain)	Conformance	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.
2.1b Environmental, Social, and Governance Policy (senior management)	Conformance	The Entity's HSECQ Policy encompasses Environmental, Social and Governance (ESG) 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. The Code of Ethics and Business Conduct is reviewed by the 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: https://cbg-guinee.com/wp-content/uploads/2023/02/Politique-HSECQ-1.pdf
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	The Entity's Senior Management, represented by the Director General, Directeur Groupe Stratégie Développement & Qualité, with other senior leadership team members, demonstrate their commitment through endorsement of

CRITERION	RATING	COMMENT
		Policies, provision of resource allocation, and active participation in implementation activities process, demonstrating a strong commitment to implementing ASI Performance Standard requirements.
2.3a Environmental and Social Management Systems (environmental)	Conformance	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 standards, and these certifications were last renewed in 2023. The Environmental and Social Management System components are reviewed quarterly, while the overall Entity's Integrated Management System (IMS) is reviewed annually by all Directors. Specific management plans have been developed (primarily relating to social, health and safety, environment, and Biodiversity topics) based on the relevant International Finance Corporation (IFC) Performance Standards, which are implemented throughout the Entity to satisfy the IFC requirements. The ASI, ISO and IFC Standards are being integrated into a revised IMS that is based on 17 elements to address all Standard requirements. The Entity is continuing to implement international Environment Management Systems as per ISO 14001:2015. The last audit was conducted in January 2026 with all minor non-conformities closed at the time of this Audit.
2.3b Environmental and Social Management Systems (social)	Minor Non-Conformance	The Entity has integrated an Environment and Social Management System as per the IFC Standards and has developed an individual management plan to address key requirements, which include social topics including Stakeholder engagement, a community grievance mechanism, a Community Development Plan, a Resettlement Action Plan, local content plan, and local purchase guidance in accordance with Guinean law. It was identified however that the monitoring activities of the existing Social Management System are not effective, primarily relating to the review of contracted employees' working conditions to ensure conformance with Guinea labour laws and CBG Policies and, IFC standards. Specific areas requiring attention include the availability of written contracts, the number of workwear items, working hours, periodic health monitoring, and formalising grievance mechanisms.
2.4 Responsible Sourcing	Conformance	The Responsible Procurement Policy (March 2026) is available at: https://cbg-guinee.com/wp-content/uploads/2026/06/Politique-Achats-Responsables.pdf

CRITERION	RATING	COMMENT
		The Policy defines terms such as 'conflict zones' or 'high-risk areas' and 'Human Rights' and specifies commitments regarding Due Diligence. The new Policy was sent to suppliers and service providers for distribution to their employees and their own supply chains. The Entity's supplier Due Diligence procedure is implemented jointly by its procurement, legal and indenting departments. The Entity is further working on conducting a supplier capacity-building workshop about the recently updated responsible Supply Chain Policy. There are team members (buyer team) located in Brussels, Belgium who are mainly responsible for coordinating overseas purchases in coordination with the local Guinean team. The Entity has identified potential risks covering environment, social and governance related to strategy, operation, reputation, and supplier-related risks are reviewed and updated as necessary on a quarterly basis. 100% of suppliers of goods and services are subject to structured supplier Due Diligence as well as periodic Due Diligence, including the assessment of Trade Licenses (Registre De Commercial ET Du Credit Mobilier-RCCM) by OHADA for suppliers based in West Africa.
2.5 Impact Assessments	Not Applicable	This Criterion is not applicable to the Entity, as it does not have any New Projects or Major Changes to existing the Facility since the previous Audit.
2.6 Emergency Response Plan	Conformance	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 scenarios, including where the Entity's activities interact with external Stakeholders including communities, and the ERP also facilitates remedial actions where the Entity can intervene in any of the scenarios. An emergency management plan structure is implemented on-site and includes a communications plan to include Stakeholders. The emergency response plan has been prepared for each major location/activity, i.e., mine, processing plant, railway, and port operations (e.g. Kamsar processing plant). Drill records are maintained and checked for full-scale evacuation drills conducted in the area. Observers attended the drills, and they recorded both positive and to-be-improved situations identified during the drill.

CRITERION	RATING	COMMENT
2.7 Mergers and Acquisitions	Conformance	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.
2.8 Closure, Decommissioning and Divestment	Conformance	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. During the Audit, the mitigation actions for closure of the plant, included in the Mine Restoration Central Closure Plan (MRCCP) were reviewed. The Entity's Closure Plan is currently proposed for review in 2025. There are 91 pits available across the Entity's total resource which covers over 3,000 square kilometres, nine of which have been mined in the last 50 years. Sites are rehabilitated with endemic species, and the Entity has been working with communities to identify added value species to generate more revenues (cashews) and have a nursery to supply seedlings. The Audit reviewed a list of species being used for rehabilitation purposes. 4,359 hectares (ha) have been impacted with progressive rehabilitation occurring across this area, and at the time of the Audit, approximately 2,540 ha had been rehabilitated, and the success rate of rehabilitated sites is approximately 90%. The Entity's Rehabilitation plan is to be reviewed during 2025.
PRINCIPLE 3 TRANSPARENCY		
3.1 Sustainability Reporting	Conformance	The Entity has developed and published its Sustainability Report for 2025 that covers all of its operations and is publicly available at: https://cbg-guinee.com/document/rapport-de-developpement-durable-2025/
3.2 Non-compliance and liabilities	Conformance	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 at: https://cbg-guinee.com/nos-engagements/publications-rapports/

CRITERION	RATING	COMMENT
		A procedure for the communication of non-compliances related to ESG issues has been developed and implemented by the Entity. This disclosure also includes issues 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. The Entity publicly discloses information on significant fines, judgements, penalties, and non-monetary sanctions for failure to comply with Applicable Law. There was one case in 2024 which has since closed, and none for 2025 and 2026 to date. Disclosures for 2024 and 2025 are available at: https://cbg-guinee.com/wp-content/uploads/2026/06/FICHE-DE-PUBLICATION-DE-COMPTES-RENDUS-DE-CONDAMNATIONS-2024-1.pdf https://cbg-guinee.com/wp-content/uploads/2026/06/Publication-de-condamnation-2025.pdf
3.3a Payments to governments (legal and contractual)	Conformance	The Entity maintains a register of payments made to the government on a legal or contractual basis. This is stated in the Extractive Industries Transparencies Initiative (EITI) Report. During the Audit, EITI reports were reviewed, and the Entity's Taxation Coordinator was interviewed. The Entity publicly published payments made to the government towards legal, contractual, Bauxite extraction, etc, available at: https://cbg-guinee.com/document/itie-declaration-impots-et-taxes-2024/ https://cbg-guinee.com/document/itie-declaration-impots-et-taxes-2025/ A financial audit of payments to Government was undertaken by an independent financial audit firm. A certificate of payment of taxes owed to the government was prepared by an accounting firm for 2024, and issued in 2025 and is available at: https://cbg-guinee.com/wp-content/uploads/2026/06/EYS-attestation-on-EITI-2024.pdf
3.3b Payments to governments (disclosure – bauxite mining)	Conformance	The Entity has publicly published payments made to the Government of Guinea towards legal, contractual and Bauxite extraction and is available at: https://cbg-guinee.com/document/itie-declaration-impots-et-taxes-2024/ https://cbg-guinee.com/document/itie-declaration-impots-et-taxes-2025/

CRITERION	RATING	COMMENT
3.4 Stakeholder complaints, grievances and requests for information	Conformance	The Entity has implemented a framework document comprising of various management plans, including community development and required resources. The organisation structure has been reorganised in April 2026, one of the major changes is to have dedicated coordinators for the community grievance system. The Entity has recently expanded its social performance team for managing Stakeholder complaints with new hires directly from the affected community as well to enhance community trust and improve access. Recording of complaints, including multiple categories, dates, descriptions, identification via a numbering system, complaint types, location, and actions taken (recording, acknowledgement of receipt, site visit, analysis, feedback to the complainant; and closure). Breakdown by type of complaint includes resettlement, environment, safety, and socioeconomic (excluding livelihood restoration program). A complaint is termed as closed upon the signing of the incident or complaint report by the complainants' agreement; if they do not agree, a letter is sent explaining the actions taken and future plans to address the grievances. The Entity has developed a concept of a 'zonal cooperative monitoring committee' in consultation with community members to manage community grievances. It was confirmed during the Audit via interviews and discussions with communities and other Stakeholders (Workers, regulators) confirms improvement in the Entity's practice to handle Stakeholder complaints and grievances over the past few years.

PRINCIPLE 4 MATERIAL STEWARDSHIP

4.1a Environmental Life Cycle Assessment (life cycle impacts)	Conformance	The Entity has completed a Life Cycle Assessment (LCA) which is available for all stakeholders at: http://cbg-guinee.com/wp-content/uploads/2023/04/AGECO_CBG_LCABauxiteMine_Avri_I_2023_VF.pdf
4.1b Environmental Life Cycle Assessment (cradle to gate)	Conformance	The Entity's LCA has been prepared in accordance with both ISO 14040 and ISO 14044 and includes assumptions and boundaries.
4.1c Environmental Life Cycle Assessment (public communication)	Conformance	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
4.2 Product design	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
4.3a Aluminium Process Scrap (targets)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.3b Aluminium Process Scrap (alloy separation)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.4a Collection and recycling of products at end-of-life (strategy)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
4.4b Collection and recycling of products at end-of-life (engagement)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

PRINCIPLE 5 GREENHOUSE GAS EMISSIONS

5.1 Disclosure of GHG emissions and energy use	Conformance	The Entity has developed a documented procedure which details how Greenhouse Gas (GHG) emissions (Scopes 1 and 2) calculation methodologies and, emission factors are applied to the Entity's activities. The Entity's technical service team has overall responsibility to collect activity data on a monthly basis. The scope and boundary of these data include mines, processing plant, port, and the railway operation. The GHG emissions intensity (Scopes 1 and 2) without biomass gain for 2025 is 20.83 tCO₂/dry metric tonne of Bauxite, representing an annual five percent reduction. The GHG emissions are disclosed in the Sustainability Report 2025 (page 76) plus a separate extract, both available at: https://cbg-guinee.com/wp-content/uploads/2026/06/Rapport-de-Developpement-Durable-2025-1.pdf and https://cbg-guinee.com/document/emissions-gaz-a-effet-de-serre-2025/
5.2 GHG emissions reductions	Conformance	The Entity is monthly monitoring against targets for GHG emissions, including the processing plants fuel consumption per tonne. AGHG reduction target has been set- a reduction of two percent from the baseline year 2023 until end 2027 and is available at: https://cbg-guinee.com/wp-content/uploads/2026/06/Note-de-Service-DG-CBG-Reduction-de-Gaz-a-Effet-de-Serre.pdf Some of the major initiatives to achieve GHG reductions include improving the reliability of the Heavy Fuel Oil (HFO) centrifuge, installing a programmable timer for outdoor lighting (public lighting - factory and township), and replacing energy-intensive SOX lamps with LED lamps.
5.3a Aluminium Smelting (management system)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

CRITERION	RATING	COMMENT
5.3b Aluminium Smelting (up to and including 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
5.3c Aluminium Smelting (after 2020)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
PRINCIPLE 6 EMISSIONS, EFFLUENTS AND WASTE		
6.1 Emissions to Air	Conformance	Emissions to Air disclosure are disclosed in the Sustainability Report 2025, page 33: https://cbg-guinee.com/wp-content/uploads/2026/06/Rapport-de-Developpement-Durable-2025-1.pdf The Emissions to Air figures and air monitoring results are available at: https://cbg-guinee.com/document/inventaire-des-rejets-atmospheriques-fixes-2025/ Air emissions are measured periodically using both fixed and portable instruments on-site. The equipment has valid calibration certificates. Additional measurements are conducted by a certified organisation that performs continuous measurements over a specific time period, and these measurements are then extrapolated to obtain an annual value. The results are recorded which lists the various data points.
6.2 Discharges to Water	Conformance	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 2025, pages 27 and 28: https://cbg-guinee.com/wp-content/uploads/2026/06/Rapport-de-Developpement-Durable-2025-1.pdf Water discharged to the river and ocean is monitored by the Entity. Retention basins are in use for the collection of surface water 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. The Entity has developed a Water Management Plan including the aspects relating to discharge of water. The Entity has mapped the discharge points (three discharge points in Kamsar and four in Sangaredi). The water discharge reports are presented to the Local Communities twice a year.
6.3a Assessment and Management of Spills and Leakage (assessment)	Conformance	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

CRITERION	RATING	COMMENT
		contractor organisations. All major chemical storage facilities and infrastructure have 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. 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. A visual inspection of all pipes and tanks is undertaken on a weekly basis, and the Entity has implemented daily inspections carried out by technicians. 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.
6.3b Assessment and Management of Spills and Leakage (management)	Conformance	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. 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.
6.4a Reporting of Spills (immediate disclosure)	Conformance	The Entity have a process in place to inform affected parties of the volume, type, and potential impact of significant Spills immediately after an incident, if and when they occur.
6.4b Reporting of Spills (regular reporting)	Conformance	The last significant 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. The related disclosures regarding Spills are available in the Sustainability Report 2025, page 31: https://cbg-guinee.com/wp-content/uploads/2026/06/Rapport-de-Developpement-Durable-2025-1.pdf

CRITERION	RATING	COMMENT
6.5a Waste management and reporting (strategy)	Conformance	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. 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. Recycling rates are low across the Entity, and the Entity has established a committee for waste management in part to address this. The low recycling rate is due to the lack of local and regional recycling infrastructure. 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. 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. The Entity maintains records of disposal certificates. Hazardous Waste is sent to certified companies for disposal.
6.5b Waste management and reporting (disclosure)	Conformance	The quantities of Waste generated by the Entity are documented, including the method of disposal. Waste types recorded and reported include Hazardous, Non-Hazardous, battery, soil and bio-waste, and others. It was observed during the Audit that the new waste management facility at Sangaredi was implementing the waste segregation, and storage conditions in an environmentally compliant manner. Related disclosures are available in the Sustainability Report 2025, pages 30-32: https://cbg-guinee.com/wp-content/uploads/2026/06/Rapport-de-Developpement-Durable-2025-1.pdf
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.

CRITERION	RATING	COMMENT
6.6d Bauxite Residue (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6e Bauxite Residue (state of the art technologies)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.6f Bauxite Residue (remediation)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7a Spent Pot Lining (SPL) (storage and management)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7b Spent Pot Lining (SPL) (recovery and recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7c Spent Pot Lining (SPL) (Untreated SPL)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7d Spent Pot Lining (SPL) (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.7e Spent Pot Lining (SPL) (marine and aquatic environments)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8a Dross (recovery)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8b Dross (recycling)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.
6.8c Dross (review of alternatives)	Not Applicable	This Criterion is not applicable to the Entity's Certification Scope.

PRINCIPLE 7 WATER STEWARDSHIP

7.1a Water assessment (mapping)	Conformance	The Entity has conducted its water withdrawal mapping, consumption, and discharge from major process/activities. There are three pumping stations, each with a water withdrawal permit (Cogon in Sangaredi, Batafong in Boké/Kamsar, and Songolon in Kolaboui/Kamsar). Whilst the water withdrawal permit expired in September 2025, the Entity has received interim permission from the competent authority allowing them to use groundwater and surface water pending the signing of the permit until the relevant Government Authority releases the updated permit.
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CRITERION	RATING	COMMENT
		The Entity has reported a three percent reduction in overall water consumption between 2023 and 2025. The Entity is also implementing water conservation measures such as reducing pumping time by optimising water service (reducing leaks in the network). Resource Use and Energy Efficiency Management Plan to assess water resource efficiency. Project: desalination plant. For more information, refer to the 2025 Sustainability Report, pages 26-27 and 29: https://cbg-guinee.com/document/rapport-de-developpement-durable-2025
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 has been defined 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. The main water-related risks are assessed as high (level 3 out of 4), available at: https://cbg-guinee.com/wp-content/uploads/2026/06/ES-Monitoring-Rpt-May-2025.pdf The risks are reassessed annually, addressing water stress and the impact of mining operations on groundwater recharge and post-mining rehabilitation.
7.2a Water management (management plans)	Conformance	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 at 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. The management plan contains operational goals, and an overarching Policy establishes a set of required improvements.
7.2b Water management (monitoring)	Conformance	There are twelve sampling points in Kamsar port sea area to test for any contamination, both upstream and downstream. Testing is undertaken internally at an ISO 17025-certified laboratory, with several parameters assessed including pH, Total Suspended Solids (TSS) solid suspension, and Aluminium in micrograms per litre (mcg/L). The Kamsar port operated by Entity is last port on downstream side.

CRITERION	RATING	COMMENT
		The ballast water is exchanged at least 200 nautical miles for incoming ships as per standing instructions to reduce the risk of spreading harmful aquatic organisms. Both the Marine Navigation Agency (ANAM), and the local port authority is responsible for the ballast water testing.
7.3 Disclosure of water usage and risks	Conformance	Construction and operation of a desalination plant is currently planned for Kamsar however works have not yet commenced. The Entity has developed a specific water risk assessment summary, which includes risk identification related to the desalination plant. The three major risks are erosion, oil spill, and possible destruction of water sources. There are no issues with treatment at the Port as this is for industrial water only (oily water) and advance water treatment processes are used. A risk assessment will form part of this development. Water related disclosures are included in the 2025 Sustainability Report, pages 26-27 and 29: https://cbg-guinee.com/document/rapport-de-developpement-durable-2025
PRINCIPLE 8 BIODIVERSITY		
8.1 Biodiversity assessment	Conformance	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 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 in 2014 as well as the associated Social and Environmental Management Plan (SEMP), also completed in 2014. 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). Based on the 2015 Critical Habitat Assessment (CHA), sections within the Entity's Area of Influence have been classified as Critical Habitat 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.

CRITERION	RATING	COMMENT
		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. 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>Piliocolobis badius temminckii</i>); Green Sea Turtle (<i>Chelonia mydas</i>), the Hemidactylus kundaensis 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 Fleurydora felicis plant. 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 loss/degradation; wildlife loss and/or disturbed; and indirect impacts including social impacts. A separate risk assessment and associated management plan has been developed and implemented for the Moyen-Bafing National Park offset area. There are also ongoing discussions with Guinea Alumina Company (GAC) on cooperating on Biodiversity operational management plans for the Moyen Baffing offset site and the marine and mangrove restoration at the Port. There was also a separate ground truthing of the Moyen Bafing National Park offset area by Ian Redmond, OBE, DSc h.c. - Consultant Wildlife Biologist. The Report supporting this exercise can be accessed on the ASI website on the CBG Member page at: https://aluminium-stewardship.org/about-asi/members/Compagnie-des-Bauxites-de-Guin--e---CBG
8.2a Biodiversity management (biodiversity action plans)	Conformance	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 an Offset Feasibility study). The Entity has established the primary objective for active mining areas as 'No Net Loss'. The additional outcomes of the Moyen-Bafing offset area however provide an opportunity for a 'net gain' target over time. The BAP is supported by a Biodiversity Monitoring and Evaluation Plan (BMEP). The BMEP has

CRITERION	RATING	COMMENT
		developed indicators to track changes over time and ongoing performance against targets. 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. The results of monitoring should therefore be revisited at subsequent Audits with an on-site review after ten years.
8.2b Biodiversity management (consultation and mitigation hierarchy)	Conformance	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. 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. 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 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. 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: https://www.proteuspartners.org/content/uploads/2020/04/implications-of-IFC6-update.pdf The Entity’s current internal research indicates that Net Gain targets should be possible. The Entity has also considered cumulative impacts from other mining operations in the general region for which the Entity

CRITERION	RATING	COMMENT
		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. 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/ 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.
8.2c Biodiversity management (reporting)	Conformance	The Entity's Biodiversity Action Plan (BAP) is publicly available and has also been disseminated to the Entity's financiers. Monitoring results are not yet publicly available, however, since both the baselines and formal reporting mechanism are still being established. Various key monitoring results are however shared with Stakeholders including the Local Community, via continuous Local Community dialogue confirmed through a review of meeting minutes. The Entity's Biodiversity Action Plan (BAP) is available at: https://cbg-guinee.com/document/biodiversity-action-plan-bap/ and https://cbg-guinee.com/wp-content/uploads/2026/06/Biodiversity-Action-Plan-BAP.pdf The related disclosures have been made in Sustainability Report 2025, pages 17-24: https://cbg-guinee.com/wp-content/uploads/2026/06/Rapport-de-Developpement-Durable-2025-1.pdf
8.3 Alien Species	Conformance	Through its risk assessment processes, the Entity is aware of 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

CRITERION	RATING	COMMENT
		practice has long since been discontinued. The potential for this species to become invasive is still present, due to its fast-growing behaviour. 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. At the Port, the Entity has implemented a procedure for the sampling and monitoring for invasive species including the sampling of ballast water. 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>). The Entity has completed a review of Alien Species at the port and strategies have been defined and adapted to provide community education on Alien Species. The physical removal of target species is applied, and no chemical methods are used.
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 long-term target. The 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 to the site. Species selected include those trees preferred by ‘keystone species’ such as the West African Chimpanzee as well as tree

CRITERION	RATING	COMMENT
		species from the IUCN Red List to assist in restoring previously degraded landscapes. Disturbed areas are ripped and applied with a soil-based growth medium before any planting to improve the establishment rate. 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. Species selected include trees preferred by keystone species such as the chimpanzee as well as tree species from the Red List to restore previously lost landscapes. The Entity has completed JORC Resource and Reserve Reporting as per IFC and shareholder requirements and is working on adopting its recommendations. The report includes topics like mine planning and the annual mine plan until the year 2045, completion of the mine lease in the South of Cogon (SOC). There is a weekly blasting schedule with information provided 72 hours in advance and verification via ArcGIS map software of the position of each blast against requirements (minimum 1000 metres from villages). The social performance team conducts field monitoring for dust, ground vibration, and noise) during blasting operations (100% blasting event) in coordination with community members as well as drone monitoring. If the distance is below 1000 metres from the nearby community, there is no blasting. Instead, a surface miner is used which was sighted at Audit the field monitoring report which was counter-signed by community members and also cross-checked by the Audit team in consultation with community members. In June 2026, monitoring of gaseous emissions using CO, CO₂, NO and NO₂ sensors commenced during blasting operations through the Entity's blasting service provider. The Entity has recently commenced the monitoring of gaseous emissions using sensors like CO, CO₂, NO, and NO₂ during blasting operations through its blasting service provider. At end of 2025, a total of 4,359 hectares (ha) has been mined, out of which 3,082 ha has been rehabilitated (70.7%). The Entity's Mining Director is responsible for the progress of rehabilitation. During 2025, the Entity has reviewed and updated its rehabilitation plan for years 2026-2030. Mine Rehabilitation adheres to seven steps, including validation as per land disturbance permit (PPS), land reshaping, topsoil addition, soil de-compacting, planting, maintenance and monitoring and fencing. The preparation period is undertaken

CRITERION	RATING	COMMENT
		between April to May, whilst planting is undertaken between July to September (i.e. wet season). There are also topsoil management activities undertaken which include storage height below three metres and separate barren and fertile soil. The Entity engages with communities and other Stakeholders on rehabilitation and records of this engagement are maintained. The major discussion points in this engagement include selection of native species, recruitment, and utilisation of rehabilitated areas.
8.5b Mine rehabilitation (financial provisions)	Conformance	The Entity has formed an expert team of twelve persons for the delivery of the rehabilitation programme, which includes specialists in fauna, flora, and landscapes. An additional team of six personnel that focus on the implementation of a consultative framework, reporting to communities as well as other internal and external Stakeholders. A further 18 community members can be accessed to provide support in the Entity's nursery. The Entity's Mine Rehabilitation (financial provisions) plan was reviewed during the Audit and demonstrates that a program is in place to oversee the rehabilitation activities of disturbed areas and that the impacts associated with rehabilitation and/or closure are planned and supervised to limit the impacts on the environment and communities. The Entity has provided the necessary financial allocation for Mine Rehabilitation activity.
PRINCIPLE 9 HUMAN RIGHTS		
9.1a Human Rights Due Diligence (policy)	Conformance	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 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.
9.1b Human Rights Due Diligence (process)	Conformance	The Entity has conducted a Human Rights Due Diligence assessment, refer to: https://cbg-guinee.com/wp-content/uploads/2026/06/CBG-Human-Rights-Due-Diligence-Assessment-CBG-EXECUTIVE-SUMMARY.pdf

CRITERION	RATING	COMMENT
		The Entity has established a Human Rights committee which meets periodically, attended by a total of nine participants, including Trade Union representatives. The Entity is working and taking actions (work in progress), such as updating the Human Rights Policy to include well-being as a topic and developing an inclusion and Diversity Policy. Human rights training is periodically provided and there are various committees in place, including a Human Rights Committee, Health and Safety Committee, and a Negotiations Committee for Collective Bargaining Agreement renewal on an annual basis. There are national level two Trade Unions, National Confederation of Workers of Guinea (CNTG), and Syndical Union of Workers of Guinea (USTG). The contracting department is responsible for carrying out routine checks for labour Contractors/service providers from a Human Rights perspective.
9.1c Human Rights Due Diligence (remediation)	Conformance	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 communities, with established relationships. The Entity has reorganised its social performance team structure in April 2026, to include dedicated coordinators for the community grievance system. The Entity has strengthened its social performance team to manage Stakeholder complaints, with new hires from the affected community as well to enhance community trust and faster access. The objective is to accelerate and respond to community grievances in the most appropriate manner. The actions also include reviewing and strengthening land inventory practices and compensation according to internal procedures, bringing fairness and transparency to the process of community grievances, which is also reflected in a reduction in the number of grievances reported in the short term so far. The Entity mapped each community affected in terms of number of families, cultural heritage sites, employment generated (e.g. Patagogo, M'Bourore, Hamdallaye etc.). The majority of complaints received related to rehabilitation with sub-categories (compensation, infrastructure, and livelihood restoration programmes – LRP), which demonstrate decreasing trends over recent years. Complaints are recorded in multiple categories and include dates, descriptions, identification via a numbering system, complaint types, location, and actions taken. A complaint is considered 'closed' when the complainants sign the incident or

CRITERION	RATING	COMMENT
		complaint report. If they do not agree, a letter explaining the actions taken and future plans to address the grievances is sent. The Entity has developed a concept of a 'Zonal Cooperative Monitoring Committee' in consultation with community members to deal with community grievances. The entire railway length of 135 kilometres is divided into different zones, and the committee is overall responsible for environmental issues such as noise level and air quality. The Entity replaced the entire railway track length over the past three years in response to community grievances relating to railway noise, which is now significantly reduced post-track change and confirmed in the complaint logs. The Audit team consulted with communities and other Stakeholders (Workers and regulators) to confirm improvement in the Entity's practice to handle Stakeholder complaints and grievances over the past few years. . Due to the nature of the issue, continuous monitoring is however required to ensure process effectiveness. 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 communities, with established relationships.
9.2 Women's Rights	Conformance	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. Mitigation actions are undertaken by the Entity's community relations function. 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 CBG Code of Ethics and Business Conduct to direct and oversee the implementation of women's rights and equality in the workplace. The Entity is promoting women's rights through Policy, practices, engagement with women employees and preference in new hires provided they meet job requirements.
9.3 Indigenous Peoples	Conformance	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. This was recognised and acknowledged during the Auditing process, and it was also acknowledged that there are local and Affected Communities including those with a distinct language and/or a specific

CRITERION	RATING	COMMENT
		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. For the purposes of this Certification, the Audit was undertaken on the basis that there were at-risk communities so the issues that would otherwise apply to Indigenous Peoples have been assessed as applicable to these Local and Affected Communities. As such, the Entity's management approach is discussed in detail in the following criterion for Principle 9 of the ASI Performance Standard.
9.4 Free, Prior, and Informed Consent (FPIC)	Conformance	The Entity has an established process where the Community Relations team visits villages on a specific date and engages and consults with the community on dedicated topics, including expansion of active mining areas and in turn potential loss of arable land. The team listen, exchange, and collect concerns raised and at the end of each meeting all participants sign an attendance sheet. Minutes are recorded for all community meetings. Local Government (at the Prefecture level) is engaged each 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 inspection of internal land disturbance permits. For sensitive issues, key messages are developed for the Stakeholder consultation process in advance of discussions. 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. Whilst the previous Audit noted that written records of community meetings were not routinely prepared, the Entity now annotates and provides written documentation related to Free Prior and Informed Consent (FPIC) discussions and agreement obtained from community meetings. The Audit confirmed that the community representatives now sign off on meetings and retains copies of the signed minutes for their reference.
9.5 Cultural and sacred heritage	Conformance	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 nearly 600 sites. Each of these sites are marked on a map with

CRITERION	RATING	COMMENT
		GPS co-ordinates, and individual inspections of each of these sites are underway, to identify the specific impacts related to each. 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. Some sites identified include artefacts dated at over 6,000 years old, cemetery sites, former village sites, rivers with spiritual value and Djinn sites. Training and information on the plan are communicated to both employees and contractors on an annual basis and are also communicated to Visitors.
9.6a Resettlements (avoid or minimise)	Conformance	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 is 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 consider Customary Law where appropriate. Customary Law recognises the rights of households in villages, and this presents a challenge for any relocation process in Guinea, as some regions are currently governed by customary governance structures and deeply entrenched customary institutions for land and property rights management. During consultation with community and government officials undertaken as part of the Audit, it was noted that there is a practice of community migrations from other parts of Guinea in Sangaredi for economic benefit and establishing in a mining area and claiming customary rights of land which otherwise do not originally belong to them. The Entity's approach to displacement is dependent on the specific scenario. For example, compensation is always provided to those affected persons who lose crops and arable land. Longer-term displacement however requires the development of a livelihood restoration programme following initial short-term compensatory actions. During the Audit, a 'compensatory matrix' was reviewed which demonstrated the type and criteria of assessed compensation versus the actual compensation. This matrix illustrates type, area, unit, 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

CRITERION	RATING	COMMENT
		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. 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. The Entity has developed a new Resettlement Policy Framework, which was approved in January 2024. Refer to: https://cbg-guinee.com/les-communautes-locales/ Long-term displacement requires a plan to restore livelihoods following short term compensations. There are relocations currently ongoing and one has been completed with the community of Hamdallaye (approximately four kilometres west of Sangarédi). The steps for compensation under the Entity's Resettlement Action Plans include land disturbance permit request, assessment of the proposed area, community consultations for the proposed area, mobilisation of assets inventory team, set up of compensation committee, asset inventory meetings, asset inventory, data management/treatment, sign off compensation agreements, cut-off date setting, and payment of compensation. During a revisit to the communities undertaken during this Audit, it was confirmed that the outstanding actions on issues noted at the initial Audit have since been effectively addressed by the Entity. Some additional issues were raised, but these were beyond the control of the Entity. The Entity has taken necessary Corrective Action since last ASI Audit to strengthen its practice related to resettlement and community complaints. The measures include hiring a greater number of community agent/representatives, and dedicated responsibility for complaint coordination and progress tracking till it is closed. The complaint logs with reducing trends of complaints from category of resettlement and others confirm appropriateness and effectiveness of corrective measures taken by the Entity. The Audit team also consulted with members of Hamdallaye community along with a IPAF member confirmed fulfilment of targets and commitment made by the Entity at the time of land acquisition. The community confirmed easy access to their sites of cultural and sacred heritage.
9.6b Resettlements (where unavoidable)	Conformance	There is a comprehensive resettlement process that is carefully planned and executed. Site visits and meetings with the Affected Communities identified that there are several concerns with provisions made available as part of the resettlement process. However, the Entity was able to evidence that these concerns have been logged as part of a

CRITERION	RATING	COMMENT
		community Grievance Mechanism and action already initiated to address the concerns raised. During a re-visit to the communities, it was confirmed that the outstanding actions on issues noted at the initial Audit have since been effectively addressed by the Entity. Some additional issues were raised but these were beyond the control of the Entity. A new two-hectare site has been identified for new crops, and a new provider has been engaged for livelihood restoration (e.g. training on market gardening including the selection of best varieties of seeds given by CBG and agronomic advice).
9.7a Local Communities (rights and interests)	Conformance	The Entity has developed a new Resettlement Policy framework, which was approved in January 2024. The key principle of the Policy is to avoid and minimise displacement where possible and if not, there is direct consultation with the Affected Communities for the development of the Stakeholder communication plan. If displacement is inevitable, the plan will consider restoration of livelihood, improved access, and the differential impacts on vulnerable groups for example women and will consider Customary Law. 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 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. 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. 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. 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

CRITERION	RATING	COMMENT
		responsible, any relevant deadlines, and the status of actions and issues. 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 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. Relevant land disturbance permits demonstrate that the Affected Communities have provided their consent, and that the local Governmental authorities will then interview these communities. 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. 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. Within the Entity's Area of Influence there are 48 groups, including youth and women's groups. There are different activities for these groups including fishing, agriculture, and supporting artisans. During the Audit, a Stakeholder map (September 2023) was inspected and according to this map, 18 parties including government committee NGOs and national associations have a strong influence and a strong impact, whilst thirteen (13) other organisations are identified with low impacts and low involvement. Community meetings held during the Audit confirms that the Entity now annotates and provides written documentation related to Free Prior and Informed Consent (FPIC) discussions and agreement obtained from community meetings. The attendance sheet is evidence of the meetings outcome. It was confirmed during the Audit that the community representatives sign off on meetings and retain copies of the signed minutes for their reference.
9.7b Local Communities (impacts)	Conformance	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

CRITERION	RATING	COMMENT
		The SEP has been developed based on the key principles of respect, long-term relationships, and transparency. 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. 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. The Entity has conducted Impact Assessments to identify and mitigate potential impacts for Local Communities. The Entity also regularly conducts forums to foster open communication and collaboration with community members. Additionally, the entity has established a grievance reporting mechanism to provide community members with a formal channel to voice any concerns they may have regarding its operations. The Entity is also able to evidence actions taken to address community grievances raised in the past.
9.7c Local Communities (livelihoods)	Conformance	The Entity has developed and implemented a Stakeholder Engagement Plan (SEP) which 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 hold nearly 400 meetings each year. 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.

CRITERION	RATING	COMMENT
		The Entity has conducted Impact Assessments to identify and mitigate potential impacts for Local Communities. The Entity also regularly conducts forums to foster open communication and collaboration with community members. Additionally, the Entity has established a Grievance Reporting Mechanism to provide community members with a formal channel to voice any concerns they may have regarding its operations. The Entity is also able to evidence actions taken to address community grievances raised in the past. The attendance sheet is evidence of the meetings outcome. It was confirmed during the Audit that the community representatives sign off on meetings and retain copies of the signed minutes for their reference.
9.8 Conflict-Affected and High-Risk Areas	Conformance	The Entity has developed and implemented a Supplier Approval Policy and has implemented several Due Diligence assessment stages before a supplier is engaged: https://cbg-guinee.com/wp-content/uploads/2026/06/Politique-Achats-Responsables.pdf The supplier must provide evidence that they are not providing supplies from Conflict-Affected and High-Risk Areas (CAHRAs). The Entity is also using supporting software from Dow Jones to identify recent activities and supply from potentially CAHRAs zones, available at: https://www.dowjones.com/professional/risk/resources/high-risk-jurisdictions Should the Entity's Due Diligence uncover a 'red flag' situation, the supplier is allowed to develop and submit a mitigation plan. If this cannot be undertaken, then the supplier is excluded from future contracts.
9.9 Security practice	Conformance	The Entity has engaged a dedicated security department/firm for its security requirements. In the event of a breach in performance, the termination of the security contract is possible, and there is a historical documented example of security services being terminated by the Entity. 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. The contract and related Supplier approval process specifically includes a reference to the ILO rights to non-Discrimination and respecting the rights of women. Private security companies also are trained in Human Rights, and this was confirmed during the Audit via an inspection of training records.

CRITERION	RATING	COMMENT
		There is no change in Entity practices with regards to security since the previous ASI Audit. During consultation with security guards and internal monitoring results confirmed Human Rights related training to security personnel.
PRINCIPLE 10 LABOUR RIGHTS		
10.1a Freedom of Association and Right to Collective Bargaining (freedom of association)	Conformance	The Entity's Human Rights Policy guarantees Freedom of Association for all employees, available at: http://cbg-guinee.com/wp-content/uploads/2023/02/Politique-des-Droits-Humains.pdf These rights are also explained in the Employee Handbook. The right to Freedom of Association is incorporated in Article 321.1 of the Guinea Labour Code. Refer to: 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. The recent Collective Bargaining Agreement (CBA) (December 2025) between the Entity's management and Trade Union representatives (five members from two national level Trade Unions namely National Confederation of Workers of Guinea (CNTG) at Sangaredi and Syndical Union of Workers of Guinea (USTG) at Kamsar) based on members strength of Worker grade. The CBA documents are signed by all the participants and made effective from 1 January 2026 and due for renewal on or before 31 December 2026 (one-year period). There is a monthly level meeting between management and trade union representatives to discuss Workers-related issues, and meeting records are maintained. There is no instance of strike or work stoppage initiated by Trade Union representatives.
10.1b Freedom of Association and Right to Collective Bargaining (collective bargaining)	Conformance	A Collective Agreement for the Mining, Quarrying and Mining Industries is in activity in Guinea: https://votresalaire.org/guinee/droit-du-travail/conventions-collectives-du-guinee/convention-collective-mines-et-carrieres The Entity respects the rights of Workers to Collectively Bargain and participate in any Collective Bargaining process. This was confirmed during Worker interviews undertaken during the Audit.
10.1c Freedom of Association and Right to Collective Bargaining (alternative means)	Not Applicable	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.

CRITERION	RATING	COMMENT
10.2a Child Labour (minimum age)	Conformance	Employment of persons under 18 is prohibited under the Guinea Labour Code (Article 137.1): http://images.mofcom.gov.cn/gn/201702/20170211004408568.pdf The Entity's Employment Policy 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 The Entity's employment process includes age verification, which was confirmed via a sample check of employee files undertaken during the Audit.
10.2b Child Labour (hazardous)	Conformance	The Entity's Employment Policy 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.
10.2c Child Labour (worst forms)	Conformance	The Entity's Employment Policy 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.
10.3a Forced Labour (human trafficking)	Conformance	The Entity's Employment Policy 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. 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).

CRITERION	RATING	COMMENT
10.3b Forced Labour (deposits, fees, advances)	Conformance	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. 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.
10.3c Forced Labour (migrant workers)	Conformance	The Entity's Employment Policy 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 no payments are required for employment.
10.3d Forced Labour (debt bondage)	Conformance	The Entity's Employment Policy 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.

CRITERION	RATING	COMMENT
		Worker interviews undertaken during the Audit confirmed that no payments are required.
10.3e Forced Labour (freedom of movement)	Conformance	The Entity's Employment Policy 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 are no restrictions of movements.
10.3f Forced Labour (retention of identity papers, permits, certificates)	Conformance	The Entity's Employment Policy 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.
10.3g Forced Labour (freedom to terminate employment)	Conformance	The Entity's Employment Policy 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.
10.4 Non-Discrimination	Conformance	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).

CRITERION	RATING	COMMENT
		The Policy is reflected in separate documents including the Employment Policy, Code of Ethics, Human Resources Manual, Human Rights Policy, and the Complaints Mechanism.
10.5 Communication and engagement	Conformance	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. There are also toolbox 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. A sample 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. 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.
10.6 Disciplinary practices	Conformance	There is no tolerance for corporal punishment, mental or physical coercion, Harassment, 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. There are certain cases of disciplinary actions which are carried out in conformance with applicable labour laws and dealt with accordingly.
10.7a Remuneration (living wage)	Conformance	The minimum monthly wage paid by the Entity is close to five million Guinean Francs (GNF), which is approximately ten times the national minimum salary. This does not include additional allowances that are provided by the Entity relating to housing, food allowance, free power, and water, as well as other contributions such as education. The Entity makes payments above the national legal minimum wage and as per the CBA. The Entity has conducted a salary study with peers which considered cost of living factors. 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, including

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		increases across most job grades, performance bonus amounts, a Ramadan bonus, an Eid bonus, an Easter bonus and a school bonus (via direct payment of fees). Contractor Workers' salaries were also confirmed as being well above minimum wages and only slightly less than the Entity remunerates its own employees. In mid-2023, the Entity had negotiated with the Contractor firm for further increases to wages to be implemented for both 2024 (25%) and 2025 (75%). The payment of Overtime is made at a premium rate per Guinea law, as defined under article 74 of work regulations (i.e., a 30% premium for the first 4 hours and thereafter 60%, a night hour allowance of 20%, and 65% for Sundays and public holidays).
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	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. The Entity has implemented 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. 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 and reasonable Overtime hours were confirmed via Worker interviews.
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 ISO 45001 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 and publicly available at: https://cbg-guinee.com/nos-engagements/sante-securite-hse/

CRITERION	RATING	COMMENT
11.1b Occupational Health and Safety (OH&S) Policy (workers and visitors)	Conformance	The Entity HSE Policy apply to all Workers and Visitors present in any area or activities under the Entity's control. Refer to: https://cbg-guinee.com/nos-engagements/sante-securite-hse/ All meetings, including Audit team interactions, start with a safety briefing and safety pledge. Mandatory inductions are required for all employees, which include information on the HSE Policy, and are a contractual requirement for all work. Safety inductions are undertaken for Visitors and Contractors and for specific site visits.
11.1c Occupational Health and Safety (OH&S) Policy (applicable law and standards)	Conformance	The Entity HSE Policy provides a commitment to comply with Applicable Law on Workers' Health and Safety, available at: https://cbg-guinee.com/nos-engagements/sante-securite-hse/
11.1d Occupational Health and Safety (OH&S) Policy (right to stop unsafe work)	Conformance	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 including the 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.
11.2 OH&S Management System	Conformance	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 ISO 45001 certification. 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
11.3 Employee engagement on health and safety	Conformance	The Entity has implemented two key forums by which employees can raise, discuss, and participate in the resolution of OH&S 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. A second committee meets quarterly and includes representatives from Trade Unions, where these representatives raise OH&S-related issues to the Entity's management. Safety breaks are also used as events to brief Workers on specific, topical issues and/or to discuss a 'safety share'.

CRITERION	RATING	COMMENT
		There is a 24/7 Occupational Health Centre (OHC) and a hospital present at both Sangaredi and Kamsar. In addition, there is fully serviced hospital in Sangaredi which is open and accessible to community members as well as employees, and contract Workers. The OHC is equipped to manage pre-employment and periodical medical examinations of its direct employees. A visit to the OHC undertaken during the Audit confirmed it has the necessary medical infrastructure available. There is a lifesaving support ambulance available 24 hours a day to transfer any critical medical case to nearby Kamsar hospital located two kilometres away.
11.4 OH&S performance	Conformance	The Entity monitors OHS performance indicators comprising of leading and lagging indicators and related disclosures are provided in the Sustainability Report 2025, pages 56 and 57: https://cbg-guinee.com/wp-content/uploads/2026/06/Rapport-de-Developpement-Durable-2025-1.pdf

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Document Control and Version History

Revision	Date	Notes
0	18 December 2023	Initial Certification Audit - Provisional Certification
1	13 January 2025	Surveillance Audit – Full Certification
2	24 August 2026	Surveillance Audit; Audit Firm changed from BM Trada to CETIZION Verifica.
3	18 September 2026	Corrections made to 'Next Audit Type' and 'Next Audit Due Date'