



**Guidance on implementing and
assuring the RGMPs**
Supplement to the Assurance Framework



About the World Gold Council

The World Gold Council is the market development organisation for the gold industry. Our purpose is to stimulate and sustain demand for gold, provide industry leadership, and be the global authority on the gold market.

We develop gold-backed solutions, services and products, based on authoritative market insight, and we work with a range of partners to put our ideas into action. As a result, we create structural shifts in demand for gold across key market sectors. We provide insights into the international gold markets, helping people to understand the wealth preservation qualities of gold and its role in meeting the social and environmental needs of society.

Based in the UK, with operations in India, the Far East and the US, the World Gold Council is an association whose members comprise the world's leading gold mining companies.

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Guidance on implementing and assuring the RGMPs: supplement to the Assurance Framework

The purpose of this document is to supplement the World Gold Council's (WGC's) *Assurance Framework for the Responsible Gold Mining Principles (RGMPs)* and provide:

- Explanatory information and illustrative examples that may support the design and implementation of companies' management systems and processes, and their ability to reach the expected performance standard
- Examples of the type of evidence companies might provide in support of their reported conformance with the RGMPs
- Guidance for assurance providers in relation to the evaluation of evidence, including illustrative procedures.

This is a guidance document to support companies' implementation. The table is intended to be illustrative rather than a mandatory set of compliance criteria.

For assurance providers performing their work under ISAE 3000 or similar professional standards, where the company has not publicly disclosed its own reporting criteria, it is expected that the points set out in column two of the table below will serve as suitable criteria against which the company's reported performance/alignment with the RGMPs is able to be assessed.

The following table sets out the 10 Umbrella Principles and 51 Principles which make up the RGMPs, along with illustrative example activities. Column one sets out policies and processes that an implementing company might put in place, together with examples of evidence to support the reported status of implementation of/conformance with the RGMPs. Column two sets out illustrative examples of systems, procedures, policies and performance that an assurance provider might use to assure a company's conformance with the RGMPs. These are not meant to be prescriptive or exhaustive; assurance providers are expected to exercise their own judgement as to the nature and extent of the information and observations that they need to include in order to demonstrate that they have discharged their responsibilities.

There is overlap between the RGMPs and some industry environmental, social and governance (ESG) standards that involve independent assurance procedures (e.g., International Council on Mining and Metals (ICMM), Mining Association of Canada's Towards Sustainable Mining (MAC-TSM) and the International Cyanide Management Code). Where such overlaps are identified, companies do not need to duplicate effort to satisfy the identified RGMP requirements: they can rely on existing processes to validate adherence to equivalent standards, subject to undertaking additional steps to satisfy requirements not covered in the standards/codes already assured.

Principle 1 – Ethical conduct: We will conduct our businesses with integrity including absolute opposition to corruption.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

1.1 As a minimum expectation, we will comply with applicable host and home country laws and relevant international law, and will maintain systems to deliver this objective.

- Implement a Code of Business Conduct and Ethics that explicitly confirms that the business complies with applicable host, home country and international laws
- Provide training to employees and, where relevant, contractors or agents who may act on behalf of the company, to ensure they understand the Code of Business Conduct and Ethics
- Ensure that a responsible person and a process exist for identifying new legislation and, where relevant, incorporating it into business operations worldwide
- It is anticipated that the company is likely to have a functioning enterprise risk management system, where the legal and risk teams at corporate and site level regularly review business activities in the context of local and international law to mitigate any non-compliance risks.

- Perform a process walkthrough with an appropriate person of authority to understand the process by which the business tracks new legislation, how new legislation is incorporated into business operations, and what remedial procedures are in place if non-compliance is noted
- Review any incidents of legal non-compliance, status of litigation and subsequent action taken
- Obtain a copy of relevant policies and/or the Code of Business Conduct and Ethics in which an explicit commitment is made for the business to comply with applicable laws
- Review how changes to local laws are communicated and applied at site level.

1.2 We will maintain a code of conduct to make clear the standards with which we expect our employees, and those with whom we do business, to comply. We will actively promote awareness of our code and implement systems to monitor and ensure compliance.

- Publish and put into practice an effective Code of Business Conduct and Ethics that provides guidance to mitigate key risks, e.g., bribery, corruption, fraud, insider trading, sanctions, export controls, recruitment practices, modern slavery, health and safety, data protection and anti-competitive behaviour
- Put in place a mechanism for periodically reviewing the Code and subsequently communicating it to employees (and others who may have authority to act or make representations on behalf of the company)
- Provide a mechanism to track, assess, implement and communicate changes in relevant legal and other requirements
- Provide a mechanism to deliver training to employees at induction and regular intervals thereafter
- Ensure there is a requirement for, and evidence of, formal acknowledgement of commitment to the Code, for example, in employment and other contracts
- Ensure that both a mechanism and responsibilities are in place for the conduct of risk-based due diligence on third parties, and that regular monitoring takes place, for example, through supplier audits and annual employee confirmations
- Put in place mechanisms for whistleblowing/speaking up and for corrective action where non-compliance is identified.

- Review the Code of Business Conduct and Ethics and provide evidence of regular review and updates
- Discuss with management, including at site level, to gain an understanding of mechanisms for communication, training, monitoring, feedback, whistleblowing/speaking up and corrective or disciplinary action
- Corroborate this understanding by walking through the process with those performing the activities
- Assess and test the design and operation of controls over the process
- Inspect evidence that training, formal acknowledgement, monitoring activities and, where applicable, corrective action have taken place
- Understand and assess any exceptions surrounding the way in which the process should have worked, the reasons for the exceptions, and the potential impact on the reported information, bearing in mind the information needs of the company's stakeholders. Check that the relevant Code of Business Conduct and Ethics is readily available for miners to view and that it is up to date
- Interview mine management about the way in which the Code of Business Conduct and Ethics is communicated to employees to ensure they understand their obligations.

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What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

1.3 We will put in place controls to combat bribery and corruption in all their forms, conflicts of interest and anti-competitive behaviour by employees, agents or other company representatives.

- Have a policy or code of conduct (see also 1.2 above) that clearly sets out the company’s expectations in relation to preventing bribery and corruption and provides examples to facilitate understanding
- Ensure that guidance is given to relevant staff on issues such as the giving and acceptance of hospitality, gifts, etc.
- Put in place mechanisms to communicate this policy to all employees, contractors and agents, and to obtain acknowledgement that the policy is understood and will be complied with
- Deliver training to employees and contractors on policies and accepted practices
- Provide mechanisms to identify, assess, control and monitor potential bribery and corruption
- Provide controls to prevent anti-competitive practices and to identify potential and actual conflicts of interest
- Provide mechanisms for anonymous reporting of actual or potential non-compliance (whistleblowing) and for corrective or disciplinary action
- Ensure public disclosure of facilitation payments, if applicable.

- Inspect policy or code of conduct and provide evidence of regular review and updates
- Gain an understanding from management, including at site level, of mechanisms in place for communication, training, monitoring, receiving feedback on implementation, whistleblowing/speaking up and corrective or disciplinary action
- Corroborate this understanding by walking through the process with those performing the activities
- Assess and test the design and operation of controls to identify, report, track and close out issues relating to anti-bribery and anti-corruption
- Carry out staff interviews/surveys to assess the level of awareness of anti-bribery and anti-corruption requirements
- Inspect evidence that training, formal acknowledgement, monitoring activities and, where applicable, corrective action have taken place
- Confirm the maintenance of internal controls to guard against anti-competitive behaviour and to provide for the declaration of potential conflicts of interest and/or to prevent them arising
- Understand and assess any exceptions to the way in which the process should have worked, including the reasons and potential impact, bearing in mind the information needs of the company’s stakeholders
- Obtain an understanding of the extent to which issues of corruption and bribery have occurred at the mine and how these have been addressed, and what processes have been introduced to prevent them from recurring.

1.4 We will disclose the value and beneficiaries of financial and in-kind political contributions that we make, whether directly or through an intermediary.

- Provide a mechanism to ensure any financial and in-kind political contributions are in line with a relevant company policy and/or Code of Business Conduct and Ethics
- Disclose publicly the value and beneficiaries of political contributions on the company’s website and/or in its Annual Report to enhance transparency and build trust with stakeholders, if applicable.

- Inspect the policy or procedure that details the process for the approval or making of any direct or indirect financial or in-kind political contributions by the company
- Review consistency between internal records of contributions and external statements
- Obtain a breakdown of the value and beneficiaries of financial and in-kind political contributions (if any) and sample test to support evidence and validate accuracy
- Ensure understanding by walking through the process with those who obtain information on political contributions
- Ensure the existence of effective controls over the activities of agents acting on the company’s behalf in dealing with politicians or government officials.

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Illustrative assurance provider procedures.

1.5 We will publish our tax, royalty and other payments to governments annually by country and project. We support the principles of the Extractive Industries Transparency Initiative (EITI) and will encourage governments to promote greater transparency around revenue flows, mining contracts and the beneficial ownership of licence holders.

- Report publicly on tax, royalty and other payments made to governments, including public disclosure of the value and beneficiaries of these payments, or disclosure in line with required legislation (e.g., Extractive Sector Transparency Measures Act (ESTMA) in Canada). There is not a requirement to report on payments for routine services provided by state-owned companies
- Work with governments – directly or through partner organisations – to promote greater transparency around revenue flows, mining contracts and the beneficial ownership of licence holders and business partners
- Compile or review internal records of tax and other payments made to governments
- Retain evidence of how the company is participating in national EITI processes (in implementing countries) or otherwise supporting the principles of the EITI
- Report on the economic contribution to a country or community beyond taxes, such as wages, contracts, social investment, etc.
- Implement due diligence measures to ensure that any beneficial ownership arrangements implemented by business partners do not give rise to ethical or legal concerns.

- Review alignment between internal records of contributions and external statements
- Review records of any engagement with governments around promoting transparency, including in co-operation with other companies or with civil society groupings
- Confirm that due diligence procedures on business partners include measures to understand whether any beneficial ownership arrangements may give rise to legal or ethical concerns
- For companies operating in countries where the government is not a signatory of the EITI, obtain an understanding of how the company promotes transparency around revenue flows, mining contracts and the beneficial ownership of licence holders and business partners.

1.6 We will pay the taxes and royalties required by host country codes. We will seek to ensure that transfer pricing outcomes are in line with fair business practices and value creation.

- Instigate a process to show how the company identifies relevant royalties and local taxes
- Complete external annual reporting on taxes and royalties paid to host countries
- Develop internal approaches and policies on transfer pricing, including a discussion of how these are in line with fair business practices and/or the generation of value
- Monitor and evaluate the effectiveness of these policies and confirm that they are in line with fair business practices and value creation.

- Review internal records of tax and royalties paid to host countries
- Review documentation on the company's approach to transfer pricing
- Determine whether the approach to transfer pricing includes a discussion of how it is in line with fair business practices and the origin of value creation
- Understand the evaluation method of the process surrounding this Principle
- Seek any opinion by the company's financial auditor on the implementation of the company's practices on transfer pricing
- Perform walkthroughs with those who execute activities around calculating tax and royalties in order to understand the process.

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1.7 We will assign accountability for our sustainability performance at Board and/or Executive Committee level. We will report publicly each year on our implementation of the Responsible Gold Mining Principles.

- Assign accountability at Board and/or senior management level for sustainability performance
- Link ESG/sustainability performance to executive compensation
- Endorse the RGMPs and disclose a report on the RGMPs
- Give supporting statements via the company’s Annual Report or Sustainability Report
- Show evidence of discussion and decision making around sustainability policies or performance at Board and/or Executive Committee level
- Initiate a self-assessment on internal systems and processes to align with the RGMPs and report on alignment status in line with the requirements of the RGMPs.

- Review any documented records of Board and/or Executive Committee level accountability for sustainability performance
- Review executive compensation “scorecards” or frameworks for links to ESG performance
- Review documented records of Board and/or Executive Committee level discussions and/or decisions on sustainability performance
- Confirm the existence of a public endorsement of the Responsible Gold Mining Declaration
- Review the appropriateness of the company’s publicly reported alignment with the RGMP compliance requirements.

Principle 2 – Understanding our impacts: We will engage with our stakeholders¹ and implement management systems so as to ensure that we assess, understand and manage our impacts, realise opportunities and provide remedy where needed.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

2.1 We will maintain systems to identify and prevent or manage both the risks that face our operations and those which our activities may pose to others.

- Document risk assessment processes (at both corporate and site level) to identify and prevent or manage risks faced by the company’s operations and those risks which the company’s activities/impacts may pose to others
- Develop risk assessment processes covering ESG risks, including risk categorisation. Compile a risk register that includes potential harm to third parties (including direct, indirect and cumulative risks) and review regularly
- Identify measures to prevent risks from occurring or manage them to an acceptable level. Ensure that these measures are operationalised throughout company operations
- Review the risk assessment process on a regular basis
- Provide support, where necessary, from internal audit teams at the site and/or from the head office to test the effectiveness of processes and systems in both managing and eliminating risks facing the company.

- Inspect relevant risk assessment procedures and provide evidence of regular review and updates
- Gain an understanding from management of mechanisms in place for communication, training, monitoring, whistleblowing/ speaking up and corrective or disciplinary action regarding adherence to risk assessment procedures
- Corroborate understanding obtained by walking through the process with those performing the activities at the corporate office and at the mine site with the mine manager
- Confirm active implementation of risk assessment processes within company operations
- Discuss the appropriateness and completeness of risks identified – based on gold mining best practice and governance – and of social and environmental issues most relevant to the company
- Confirm that direct, indirect and cumulative risks are included in the risk assessment process
- Obtain internal audit and/or external consultants’ reports on the effectiveness of processes and systems in place to manage the company’s risks.

2.2 We will listen to and engage with stakeholders in order to understand better their interests and concerns and integrate this knowledge into how we do business.

- Identify key stakeholders, at corporate and site level, including a stakeholder mapping exercise and categorisation based on the closeness and relevance of their interest in the company and their ability to influence company activities or those of other key stakeholders
- Gain evidence of stakeholder engagement activities, e.g., record the process for engagement and its outcomes (including how stakeholder concerns/interests are taken into account in company operations)
- Ensure stakeholder concerns are taken into account and evaluate any changes made as a result of such engagement (e.g., through mechanisms for sharing feedback).

- Inspect evidence of stakeholder mapping and categorisation at corporate and local levels
- Discuss with management the processes used to gain an understanding of mechanisms for communication, training, monitoring, whistleblowing and corrective or disciplinary action around stakeholder engagement activities
- Corroborate understanding by walking through the process with those performing the activities
- Review the process for, and outcomes of, stakeholder engagement activities
- Review any evidence of stakeholder views being considered as part of company decision-making activities
- Review organisational (or site) level resources for stakeholder engagement activities.

¹ We recognise that in some countries a distinction is drawn between the terms “stakeholders” and “rights holders.” This distinction is not explicitly drawn in most jurisdictions. Thus, in this document, we use the term “stakeholders” to incorporate “rights holders.”

Principle 2 – Understanding our impacts: We will engage with our stakeholders¹ and implement management systems so as to ensure that we assess, understand and manage our impacts, realise opportunities and provide remedy where needed.

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2.3 We will regularly and systematically conduct due diligence to identify human rights, corruption and conflict risks associated with our activities and in our supply chain with the intention of preventing adverse impacts. We will exercise risk-based due diligence on those entities to which we sell our products.

- Implement a corporate Human Rights Policy that supports other existing credible standards or legislative/regulatory requirements
- Implement a process for conducting human rights due diligence at corporate level and/or relevant sites
- Undertake human rights due diligence and provide summary reports arising from these assessments in relation to company activities and the supply chain, including any actions that can be taken to encourage more responsible decision making
- Consider how the findings from human rights due diligence could result in preventative or remedial actions for the company/site
- If the operation is located in a potentially conflict-affected or high-risk area, show evidence of it having consulted an authoritative advisory source about its conflict status (e.g., the Heidelberg Conflict Barometer) or whether it may be subject to sanctions.

- Inspect the Human Rights Policy and provide evidence of periodic review and updates
- Discuss with management to gain an understanding of mechanisms for communication, training, monitoring, whistleblowing and corrective or disciplinary action
- Corroborate understanding by walking through the process with those performing the activities
- Review the outcomes of human rights due diligence activities (where risks suggest these may be advisable)
- Identify instances where the company or a site in a high-risk environment may have sought information or advice from an external source of expertise (e.g., home country embassy or government, think tanks, civil society)
- Examine independent assurance against conformance with the Conflict-Free Gold Standard.

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Illustrative assurance provider procedures.

2.4 We will conduct impact assessments that involve substantive environmental components, socio-economic (including human rights where relevant) and cultural elements, and ensure that these are periodically updated. We will seek to identify and take account of local cumulative impacts. We will ensure that such assessments are accessible to affected communities and include plans to avoid, minimise, mitigate or compensate² for significant adverse impacts.

- Determine when environmental and social impact assessments (ESIAs) need to be carried out for significant mine developments and that where required – even if not locally mandated – the assessment contains both substantive social and environmental elements (assuming that both are relevant to the location) and includes direct, indirect and cumulative risks where applicable
- Share the results of the ESIs with potentially affected and interested stakeholders in a manner that is accessible and understandable to them
- Work to determine how significant adverse impacts can be avoided, minimised, mitigated or compensated for in project design, and create records of this
- Show that such ESIs contain substantive social as well as environmental elements and that such reports are, or have been, made accessible to potentially affected persons
- Conduct a Health Impact Assessment (or integrate health issues into the ESIA) where necessary
- ESIs should seek to take account of the potential for cumulative impacts caused by the combined effects of past, present and planned human activities and natural processes. Governments should set the framework for such cumulative assessments. Where they fail to do so, an implementing company should seek to anticipate such impacts through engaging with other project sponsors, but is not responsible for the development of mitigation strategies going beyond its own project impacts
- Consider regular updates to the ESIs, especially when material changes are made to the range of an operation’s potential impacts.

- Review company operations and developments planned at each mine site, and discuss decisions taken around the need for the ESIs to be undertaken
- Assess reasonableness of the company’s own threshold of when an ESIA needs to be carried out
- Inspect evidence on the status of any active ESIs
- Inspect completed ESIs and determine the affected parties
- Determine the status of any engagement with affected parties around the outcomes of the ESIs
- Review evidence of how avoidance, etc., of significant potential adverse impacts has been taken into account in project design
- Review how the findings of the ESIs are shared in an accessible manner with affected and interested stakeholders (e.g., in relation to the production of accurate summaries, use of versions of key documents in local languages and allowing reasonable timescales for stakeholders to consult documents).

2.5 We will establish fair, accessible, effective and timely mechanisms through which complaints and grievances related to our activities can be raised and resolved and remedies implemented. Those raising such grievances in good faith will not face discrimination or retaliation as a result of raising their concerns.

- Establish a complaints and grievance procedure and maintain a record of complaints and grievances raised through this procedure
- Carry out training and awareness activities for the implementation of the complaints and grievance procedure
- Monitor the effectiveness of the grievance procedure (e.g., is it used and has it proved effective in resolving problems?), including an evaluation of any issues noted and, where appropriate, provision of an appropriate remedy
- Consider publicly disclosing the number and type of grievances and steps taken to ensure that the mechanisms are accessible at site level. Examine whether adjudication processes are likely to command stakeholder confidence.

- Confirm existence of grievance mechanisms/procedures and that these are viewed as effective, timely, accessible and fair
- Review how grievance mechanisms have been communicated to external stakeholders
- Review the record of compliance and grievances raised through the procedure, including how issues were resolved and (where appropriate) remedies provided, and the process and timing for reaching resolution
- Perform a walkthrough with those who run and review complaints and understand the process.

² Implementing companies are expected to adopt a mitigation hierarchy approach whereby they seek to anticipate and avoid adverse impacts. Where avoidance is not possible, they should seek to minimise or mitigate such impacts. Where residual impacts remain, companies should compensate/offset for significant risks or impacts to workers, affected communities and the environment.

Principle 3 – Supply chain: We will require that our suppliers conduct their businesses ethically and responsibly as a condition of doing business with us.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

3.1 We will adopt and publish a Supply Chain Policy and support our contractors and suppliers to operate responsibly and to standards of ethics, safety, health, human rights and social and environmental performance comparable with our own. We will conduct risk-based monitoring of compliance.

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| <ul style="list-style-type: none"> • Develop a Supply Chain Policy and/or Supplier Code of Conduct (or equivalent) that sets out the company’s requirements of suppliers, including ethical, safety, health, human rights, social and environmental standards and expectations • Ensure the policy is available on the company’s website and communicated to suppliers either as an appendix included in procurement contracts or a web link to the relevant provisions in procurement contracts • Ensure the Supply Chain Policy is readily available for staff to see throughout the business, e.g., via internal communications and intranet, and is particularly visible to procurement teams • Put steps in place to ensure small, local suppliers/contractors are not inadvertently excluded from the supply chain due to unrealistic requirements aimed at larger companies. Conduct regular risk-based monitoring and internal audits to ensure current suppliers adhere to this policy and that procurement teams are using this as part of their processes • Establish a process for screening and on-boarding potential suppliers • For monitoring of existing suppliers, perform periodic risk-based supplier audits, either by the company’s internal auditors or an independent auditing firm, and set up periodic meetings with suppliers/contractors to discuss performance • Embed understanding of the Supply Chain Policy/Supplier Code of Conduct with local suppliers by providing periodic briefings and local language translations • Establish a disciplinary process in which, if a company observes its supplier not conforming to the company’s Supplier Code of Conduct or committing egregious breaches, the contract is terminated • Update the policy as required. | <ul style="list-style-type: none"> • Validate the existence of the Supply Chain Policy and/or Supplier Code of Conduct and check if it is readily available for review, including on the company’s website • Sample procurement contracts to assess if the contracts include references to the requirement of the Supply Chain Policy and/or Supplier Code of Conduct • Observe where the Supply Chain Policy is displayed for staff (both on the intranet and physically) and other ways it is communicated with stakeholders • Enquire of head office how often the policy is reviewed and if there is evidence of this • During site visits, ask procurement teams if they are knowledgeable about the policy • Obtain an understanding of the monitoring/internal audit plan and gather evidence that the risk-based monitoring and supplier audits have taken place • Review whether measures have been put in place to accommodate local suppliers • Confirm that, where appropriate, the Supplier Code of Conduct is translated into local languages • Assurance providers should recognise that it may not be possible for an implementing company to deliver on the intent of this Principle in the case of its dealings with State-owned or monopoly providers of infrastructure or utility services. |
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Principle 3 – Supply chain: We will require that our suppliers conduct their businesses ethically and responsibly as a condition of doing business with us.

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Illustrative assurance provider procedures.

3.2 We will promote access for local businesses to procurement and contracting opportunities generated by our operations and, where appropriate, provide capacity building support to help them improve their capabilities as suppliers.

- Establish a policy or procedure aimed at providing a preference for local contracting.* Organise capacity building programmes or local supplier fairs to identify and support promising local companies
- Ensure that a company’s intention to promote access for local businesses is communicated across relevant company site locations to relevant staff and, especially, procurement teams
- Engage in collaborative working, where possible, with local/ regional government entities in order to help local businesses access opportunities, e.g., by career workshops
- Track and disclose externally local contracting numbers/value
- Develop reporting criteria to ensure consistency across sites in how they record and report on percentage spend used to empower local communities.

* Please note that context will be important in relation to implementation of this Principle since capacity building may not be as relevant in some developed countries or in areas with a well-established mining sector and associated skills base.

- Perform a process walkthrough with procurement and/or the community or sustainability teams to understand the company’s approach to promoting access for local businesses
- Request evidence that local businesses are promoted internally as suppliers (i.e., through interviews with procurement included in the Supply Chain Policy)
- Verify whether internal or external reporting is undertaken to report on these activities and, if so, obtain evidence to verify its accuracy
- Ascertain whether the company makes available any loans or investment in actual or potential local supplier companies through enterprise development programmes.

3.3 We support access to legitimate markets for those artisanal and small-scale miners (ASM) who respect applicable legal and regulatory frameworks, who seek to address the environmental, health, human rights and safety challenges often associated with ASM activity, and who, in good faith, seek formalisation. We will consider supporting government initiatives to reduce and eliminate the use of mercury by ASM.

- Where relevant, develop a position on supporting access to legitimate markets for legitimate artisanal and small-scale miners where they are operating in proximity to the company’s sites
- Contribute, where relevant, to national and international dialogue on ASM issues
- Utilise WGC or other industry association memberships as a platform to share ideas or good practices on ASM issues
- Support, where practical, well-founded host government and civil society initiatives aimed at improving practices in the ASM sector.

- Where relevant, review the company’s approach, e.g., policies, to support market access for legitimate ASMs, such as helping them to discharge supply chain due diligence requirements or through buying-in programmes
- Obtain evidence, where relevant, of participation in co-operative activities that support legitimate ASM activities
- Understand the company’s efforts, where relevant, to support legitimate ASMs
- If the company has business relationships with ASMs, seek evidence of how they may be partnering and supporting legitimate and responsibly conducted ASM activities
- Seek evidence of due diligence undertaken into such ASM suppliers in the event of gold production being bought-in, e.g., through the implementation of relevant sections of the Conflict-Free Gold Standard.

Principle 4 – Safety and health: We will protect and promote the safety and occupational health of our workforce (employees and contractors³) above all other priorities and will empower them to speak up if they encounter unsafe working conditions.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

4.1 We will be proactive in preventing fatalities and injuries to our workforce. Regular safety training will be conducted and personal protective equipment will be supplied at no cost to our workforce. Our objective is zero harm.

- Develop a clear management system at all sites to address and prevent safety and health concerns including injury, occupational illness/diseases and fatalities
- Develop corporate policies, Health, Safety, Environment and Community (HSEC) management standards, training programmes, site-specific safety and health requirements, standards and objectives (including who should comply with them and clear communication of these policies and documents to all staff/contractors working at company locations)
- Publicly report in the company’s Annual Report and/or Sustainability Report on safety and health as a material topic, including any serious injuries and fatalities
- Develop and regularly review critical controls for the mitigation of safety and health risks
- Provide regular internal and external reporting on safety and health metrics, e.g., serious/lost time injuries per 100,000 hours worked and any fatalities during the reporting year
- Retain evidence of preventative activities and proactive investigations taking place, not only relating to serious incidents but also “near misses” that could have resulted in serious injuries
- Employ and/or sub-contract safety and health specialists to improve more complex reporting (such as historical occupational disease rates)
- Create a corporate Safety and Health Committee to demonstrate to internal and external stakeholders that the company takes its health and safety obligations seriously
- Implement cultural initiatives to ensure that accurate reporting of incidents/injuries and potential incidents occurs and that senior management provides visible, felt leadership
- Ensure that contractor management processes require strong health and safety performance and accurate reporting of incidents
- Mandate expectations of regularity and format for regular safety training
- Seek relevant ISO certification.

- Obtain an understanding of management’s approach to safety and health
- Review corporate-level and site-level safety and health policies and other relevant documentation
- Understand how policies and documentation are reviewed and communicated to all employees. View policies on the company intranet and/or posted at company sites. Obtain company-level and mine-level reporting on health and safety data, understand how performance metrics are calculated and ensure they are benchmarked and comparable to industry standards, and ensure a reasonable level of confidence exists in the accuracy of reporting such figures at site level
- Consider attempts by management to instil a culture that is supportive of the objective of zero harm
- Review mandated safety training and at-site delivery
- Review the process for developing critical mitigation controls
- Review site-level ISO certification or similar status
- Obtain an understanding of the health and safety (H&S) processes and training provided to employees and corroborate this evidence
- Check if the latest H&S policies are readily available for miners to view; verify through observation and interviews that the policies are recognised and understood
- Obtain an understanding from mine management of actions taken by the mine site in the case of serious near-misses, serious incidents and fatalities in order to mitigate the risk of similar incidents occurring
- Observe safety and health conditions and general housekeeping on site.

³ We intend the term “contractors” to embrace both individuals and companies (including sub-contractors) working under contract at, or connected to, a mine or project site.

Principle 4 – Safety and health: We will protect and promote the safety and occupational health of our workforce (employees and contractors³) above all other priorities and will empower them to speak up if they encounter unsafe working conditions.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

4.2 We will implement safety and health management systems based on internationally recognised good practice and focused on continuous improvement of our performance. We will engage regularly on these issues with our workforce and their representatives.

<ul style="list-style-type: none"> • Ensure that the Health and Safety Policy is established and understood by the entire workforce • Implement and maintain a safety and health management system that is regularly benchmarked against internationally recognised good practice. Responsibility for this system should also be assigned to a HSEC/ESG committee, or similar, to oversee its implementation and monitoring • Provide evidence of a periodic management system review that monitors, benchmarks and communicates regularly across the company, including internal and external audits of the safety and health management system (e.g., ISO 14001) • Indicate in external reporting (e.g., the Sustainability Report) the basis for the management system and how it has been benchmarked • Include relevant references in corporate policies and communicate to the entire workforce. 	<ul style="list-style-type: none"> • Review the Health and Safety Policy and provide evidence of regular review and updates • Gain an understanding from management of the mechanisms in place for communication, training, monitoring, whistleblowing/speaking up and corrective or disciplinary action • During the mine visit, corroborate understanding by walking through the process with those performing the activities • Assess and test the design and operation of controls over the process • Inspect the company’s management system • Interview senior safety and health staff about the implementation of the management system(s) • Undertake visits to a selection of sites to assess the implementation of the management system(s) • Obtain any internal and external audits of the operation/ implementation of the relevant management system(s) • Perform a walkthrough with those who control the health and safety management system to confirm how it works.
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³ We intend the term “contractors” to embrace both individuals and companies (including sub-contractors) working under contract at, or connected to, a mine or project site.

Principle 4 – Safety and health: We will protect and promote the safety and occupational health of our workforce (employees and contractors³) above all other priorities and will empower them to speak up if they encounter unsafe working conditions.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

4.3 We will maintain high standards of occupational health and hygiene and implement risk-based monitoring of the health of our workforce based on occupational exposures. We will promote the physical and mental wellbeing of our workforce.

- Implement and maintain an occupational health and safety management system
- Implement risk-based monitoring of workforce health by identifying occupational exposures across sites, locations and job type, including consultation with occupational health specialists (internally or externally) to understand industry best practice and healthcare monitoring appropriate to the company's activities and workforce
- Ensure the workforce is aware of health monitoring; communicate the programme and explain what the workforce can expect from it
- Discuss Occupational Health Services (OHS) issues with employee representatives
- Ensure appropriate staff are trained to manage and implement the health and safety system
- Report on occupational health both internally and externally (e.g., via the Sustainability Report) to ensure any issues are identified
- Evaluate the effectiveness of the system regularly and make changes where necessary, including risk areas and any remedial actions where potential issues have been noted
- Consider developing programmes to promote healthy diet and lifestyles
- Ensure that programmes for the wellbeing of the workforce also reflect considerations around their mental health and wellbeing
- Seek certification against relevant ISO standards.

- Understand the company's approach to risk-based monitoring of workforce health
- Obtain evidence of the company's risk identification process and the steps taken by the company to understand its most salient occupational health risks
- Obtain evidence of the risk-based health monitoring, and the reporting of this monitoring, both internally and externally
- Obtain an understanding of the occupational health management processes and training provided to employees and corroborate for consistency with the occupational health guidance issued by the group/corporate teams
- Check if the H&S (including any guidance around occupational exposures) policies are readily available for miners to view and if they are up to date.

³ We intend the term "contractors" to embrace both individuals and companies (including sub-contractors) working under contract at, or connected to, a mine or project site.

Principle 4 – Safety and health: We will protect and promote the safety and occupational health of our workforce (employees and contractors³) above all other priorities and will empower them to speak up if they encounter unsafe working conditions.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

4.4 We will identify and eliminate or minimise significant risks to the health and safety of local people as a result of our activities and those of our contractors. We will develop, maintain and test emergency response plans based on national regulations and international best practice guidelines, ensuring the involvement of potentially affected stakeholders.

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| <ul style="list-style-type: none"> • Develop a policy or position on ensuring local community safety where the company and community interact (e.g., company vehicles that need to drive through communities) • Consider conducting a health risk and impact assessment • Implement a complaints/comments communication procedure that allows local people and communities to raise concerns related to safety and health • Evaluate the effectiveness of the procedure, e.g., if complaints are being logged but not acted upon, consider why • Confirm that processes have been established to effectively plan for and manage safety and health controls to prevent the occurrence of incidents, acknowledging that safety and health is a shared responsibility and that hazard identification, risk assessment and the establishment of effective controls are integral to an effective management system • Develop emergency response plans in consultation with local authorities and potentially affected people. Apply recognised international best practice, such as Awareness and Preparedness for Emergencies at Local Level (APELL) or the MAC-TSM protocols • Embed understanding of emergency response plans with the relevant teams, and include new staff training (including contractors) in relevant teams as part of the on-boarding process. Regularly review and test these plans with the relevant teams • Assign responsibility for emergency response plans to a department/committee and encourage managers to conduct spot checks or regularly bring up the plans as part of safety/team discussions • Identify the biggest risk areas to the site/operation and develop, maintain and test emergency response plans, including benchmarking against industry good practice, and sharing approaches across the sector using Councils and Boards • Evaluate the previous effectiveness of emergency response plans/exercises and determine whether changes are required • Review arrangements for ensuring that local authorities and potentially affected communities are properly briefed to respond appropriately in the event of an emergency that could impact on their safety (in line with the APELL process). | <ul style="list-style-type: none"> • Understand the company’s approach to identifying its most salient community health risks • Understand how the company monitors progress against these risks • Review external reporting and, where relevant, test reported data against underlying supporting documentation to ensure performance information is accurate • Review any actions or responses by the company at site level in relation to community concerns about potential health impacts arising from the operation of the mine • Understand the company’s approach to identifying required emergency response plans • Understand the company’s approach to developing, maintaining and testing emergency response plans, the extent to which these are aligned with the APELL process and where responsibility for this lies • Obtain emergency response plans and evidence of how often these are reviewed • Obtain evidence of emergency response plan testing • During site visits, ask the relevant staff if they are aware of the emergency response plans • Review how local authorities and potentially affected people have been involved in the development of the emergency response plans • Obtain evidence of emergency response plan testing • Obtain company’s external reporting (e.g., the Sustainability Report) on emergency response planning to ensure it is in line with the assurance provider’s findings. |
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³ We intend the term “contractors” to embrace both individuals and companies (including sub-contractors) working under contract at, or connected to, a mine or project site.

Principle 5 – Human rights and conflict: We will respect the human rights of our workforce, affected communities and all those people with whom we interact.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

5.1 We will adopt and implement policies, practices and systems based on the UN Guiding Principles on Business and Human Rights.

- Implement a review of company policies as they relate to human rights and benchmark them against the provisions of the UN Guiding Principles (UNGP) on Business and Human Rights
- Develop a Human Rights Policy which is consistent with the UNGP, including a policy commitment to respect human rights, undertaking human rights due diligence and providing for, or co-operating in, processes to enable the remediation of adverse human rights impacts that the company has caused or contributed to
- Ensure the Human Rights Policy is available publicly and communicated internally and, as relevant, to external stakeholders
- Undertake a regular review of the company's Human Rights Policy, practices and systems and supporting refresher training
- Use external reporting, such as the company's Sustainability Report, to outline its human rights systems and policies.

- Obtain an understanding of the company's approach to integrating the UNGP into its own policies, practices and systems
- Obtain the relevant policies and systems documentation
- Conduct interviews at the corporate head office to understand systems, practices and policies in place, and any relevant training implemented
- Review the company's approach to conducting human rights due diligence
- Obtain the company's relevant reporting on human rights related considerations and compare this information with information gained through internal interviews and documentation review.

5.2 We will seek to ensure that we do not cause, and are not complicit in, human rights abuses either directly or through our business relationships.

- Implement a Human Rights Policy or similar (Code of Business Conduct and Ethics); this might specifically include a commitment to ensuring that the company is not complicit in human rights abuses. Ensure that this policy is communicated to the relevant people
- Include consideration of human rights within supply chain processes, including procurement processes and contractor on-boarding
- Include commitments of this nature in external reporting and communications (e.g., the Sustainability Report)
- Conduct regular human rights reviews or human rights impact assessments across the organisation and, where relevant, its suppliers, and review whether complicity could arise from the company's relationships with government entities, businesses or security units. Consider providing sites with guidance on complicity risks.

- Inspect the Human Rights Policy and provide evidence of regular review and updates. Ascertain how conformance is monitored and measured
- Gain an understanding from management of the mechanisms in place for communication, training, monitoring, whistleblowing and corrective or disciplinary action
- Corroborate understanding by walking through the process with those performing the activities
- Assess and test the design and operation of controls over the process
- Inspect evidence of training, formal acknowledgement, monitoring activities and, where applicable, corrective action
- Understand and assess any exceptions to the way in which the process should have worked, the reasons for exceptions, and the potential impact on reported information, bearing in mind the information needs of the company's stakeholders
- Obtain external reporting to confirm that the company makes a commitment to ensuring it is not complicit in human rights abuses either directly or through its business relationships.

Principle 5 – Human rights and conflict: We will respect the human rights of our workforce, affected communities and all those people with whom we interact.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

5.3 We will manage security-related human rights risks through implementation of the Principles on security and human rights.

- Review any statements by the company relating to its commitment to the implementation of the Principles
- Ensure that the Principles are integrated into existing security and human rights policies and management systems
- Ensure that the implementation of the Principles is communicated both internally and externally
- Ensure that memorandums of understanding (MOUs) with government are in place where public security forces are deployed in support of site security
- Hold training sessions with relevant staff and stakeholders to ensure that the relevant policies and procedures are fully understood and applied
- Ensure that security department risk assessments reflect the considerations contained in the Principles
- Ensure that the company insists on implementation of the Principles by private security providers and that relevant KPIs (including grievances) are regularly monitored
- Consider offering civil society representatives training on the Principles to ensure they understand the standards to which security personnel associated with operations are expected to conform.

- Understand the company’s approach to implementing the Principles
- Obtain the company’s relevant systems and approaches and conduct interviews with relevant senior management to understand how the implementation process/review was undertaken
- Review any third-party assurance
- Review the company’s MOUs with public security providers and gauge the extent to which the service providers adhere to the Principles.

5.4 We will implement the Conflict-Free Gold Standard (CFGS). We will ensure that when we operate in conflict-affected or high-risk areas our operations do not cause, support or benefit unlawful armed conflict or contribute to human rights abuses or breaches of international humanitarian law.

- Ensure that the requirements of the CFGS are adhered to
- Seek independent assurance of conformance
- Ensure that sites located in potentially conflict-affected or high-risk areas conduct regular due diligence to assess their risk profile.

- Evaluate the company’s adherence to the CFGS as per CFGS assurance guidance for implementing companies and assurance providers
- If the implementing company is already obtaining assurance over their adherence to the CFGS, the assurance provider for the RGMPs can place reliance on it if assurance has been obtained from a credible assurance provider, as outlined in Section 2.3 of the *Assurance Framework for the Responsible Gold Mining Principles (RGMPs)*.

Principle 6 – Labour rights: We will ensure that our operations are places where employees and contractors are treated with respect and are free from discrimination or abusive labour practices.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

6.1 We will ensure that our workforce receives fair wages and benefits relative to relevant national and local benchmarks, norms and regulations.

- Ensure that the company has a policy relating to fair remuneration and that it is communicated to employees
- Conduct regular national and, where relevant, regional or local benchmarking to ensure fair remuneration and benefits across all site locations
- Share industry insights across forums such as industry councils and boards. Incorporate these into the relevant remuneration policies
- Report on initiatives and, where relevant, workforce remuneration considerations
- Annually review the workforce remuneration; ensure relevant management is kept up to date and trained on any changes.

- Understand the company's approach to ensuring fair remuneration for its workforce
- Review instances of industrial action during the previous year and how they were resolved
- Review evidence regarding remuneration tabled by employee representatives or trade union groups
- Assess other methods used by the company to ensure fair remuneration.

6.2 We will engage regularly and constructively with our employees and their representatives and strive to ensure a workplace free from bullying and/or harassment and unfair discrimination.

- Maintain a policy and/or Code of Business Conduct and Ethics that includes a commitment to regularly engage with employees and ensure a workplace free from discrimination, bullying and/or harassment (particularly including sexual harassment)
- Implement regular engagement processes with employees and their representatives via periodic town hall meetings, feedback forms and/or AGMs
- Create or maintain a feedback mechanism to identify and assess any threats or acts of discrimination, bullying or harassment
- Implement a feedback mechanism and speak-up/whistleblowing procedure for staff to report bullying or harassment. Ensure that line managers and other staff are trained on the procedure and know how to spot and report incidences of such behaviour
- Ensure that management is properly trained on the sensitivities around bullying and harassment and how to deal with claims from staff.

- Understand the company's approach to regular consultation and negotiation with employee representatives
- Review human resources documentation relating to employee consultation and action, as well as discrimination, bullying and harassment
- Understand and review the company's whistleblowing procedures
- Speak with senior management in relevant teams about the approach to combating bullying and harassment
- Obtain any records of staff training on workplace bullying or harassment
- During on-site visits, observe any anti-bullying/harassment training materials and/or evidence of such training.

Principle 6 – Labour rights: We will ensure that our operations are places where employees and contractors are treated with respect and are free from discrimination or abusive labour practices.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

6.3 We prohibit child labour, forced labour and modern slavery in our operations and in our supply chains.

- Implement a Human Rights Policy/Code of Business Conduct and Ethics that outlines relevant commitments and ensure that these commitments are communicated publicly and internally to all staff
- Assign responsibility to an individual or team to regularly identify any areas at risk of child and/or forced labour both in the company’s operations and in the supply chain. These risk areas should be regularly reviewed and reported to senior management
- Take steps in all procurement and supply chain activities to minimise any risk of child and/or forced labour and modern slavery in the company operations and supply chain
- Implementing companies should ensure that they do not employ children in any manner that is economically exploitative, is likely to be hazardous or which may interfere with the child’s education or be harmful to their health. Further guidance on child labour issues can be obtained from the International Labour Organisation or the International Finance Corporations’ Performance Standard 2 on Labour and Working Conditions.

- Obtain the relevant corporate policies, such as the Human Rights Policy, and review for requirements/commitment. Ensure this commitment is publicly available
- Obtain external reporting, such as the company’s Sustainability Report, and verify inclusion of this commitment, as well as details of the company’s approach to identifying at-risk areas of its operations and supply chain
- Interview appropriate senior management to understand its approach to identifying areas in the company operations or supply chain where there is risk of child and/or forced labour and/or modern slavery
- Obtain examples that validate the process and which show that senior management enforces its policy in cases where non-compliance has been noted.

6.4 We will uphold the legal rights of our workforce to associate with others and to join or to refrain from joining labour organisations of their choice and to bargain collectively without discrimination or retaliation.

- Ensure that company policies are consistent with fundamental labour rights relating to freedom of association and collective bargaining, and the right not to belong to a specific trade union
- Be in a position to show documents relating to union or employee representative engagement/negotiation
- Implement a Human Rights Policy/Code of Business Conduct and Ethics/Human Resources Policy to ensure that relevant commitments are communicated publicly and internally to all staff
- Ensure that a feedback mechanism is in place through which staff can raise concerns about potential infringements of their rights to associate or to bargain collectively, and that this mechanism is evaluated regularly to determine its effectiveness and facilitate change if/when needed.

- Obtain policies that demonstrate a commitment to allowing employees to exercise their legal rights in this regard
- Understand how the grievance procedure works and, where relevant, review examples of where grievances have been escalated and resolved
- Review any reporting (including external reporting such as the Sustainability Report) on how often such grievances were raised
- Obtain examples to validate the process and ensure that senior management is enforcing its policy in cases of non-compliance.

Principle 6 – Labour rights: We will ensure that our operations are places where employees and contractors are treated with respect and are free from discrimination or abusive labour practices.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

6.5 We will implement policies and practices to promote diversity at all levels of the company, including the representation and inclusion of historically under-represented groups and will report on our progress.

- Ensure inclusion in any relevant policies relating to diversity and the representation and inclusion of women and ethnic minorities
- Encourage the Board/Executive Committee to consider diversity issues and policies to improve the retention of women
- Commit to ensuring that people performing the same role are paid at the same rate, regardless of gender and/or ethnicity, and at every level of the company
- Set up a committee/team within the company to promote diversity and inclusion, and identify where the company can seek improvement of its diversity profile
- Consider setting targets for different levels of the company and report against these targets both internally and externally
- Consider consulting with external groups, such as Women in Mining, and female employees in order to identify barriers to women’s employment or advancement within the company
- Conduct training for staff on diversity and gender awareness in the workplace
- Encourage outreach/recruitment drives in communities where the company has operations, with the aim of improving diversity and encouraging women or minority groups to apply to join the company
- Consider whether there are working practices or site facility configurations that may mitigate against the recruitment or advancement of women
- Consider similar outreach and recruitment drives for ethnicities that may require stronger representation and inclusion.

- Obtain evidence of diversity initiatives and activities taking place across the company
- Obtain the company’s Diversity Policy and relevant Human Resources Policy
- Obtain any external reporting to confirm if the company is reporting against any diversity and gender targets
- Perform a process walkthrough with senior management at corporate head office to understand the approach to improving diversity and gender balance
- Obtain examples to validate the process and ensure that senior management is enforcing its policy, particularly where any non-compliance is noted, e.g., pay disparity.

6.6 We are committed to identifying and resolving barriers to the advancement and fair treatment of women in our workplaces. Through our employment, supply chain, training and community investment programmes, we will aim to contribute to the socio-economic empowerment of women in the communities associated with our operations.

- Ensure internal collection of statistics regarding recruitment and career progression of women at all levels of the company
- In cases where recruitment or advancement of women falls short of company targets, analyse possible reasons, and include issues such as facilities
- Ensure that adequate controls are in place to enable women to raise concerns if they are subject to discrimination or harassment
- Consider creating a Women in Mining task force and mentoring schemes
- Monitor the pattern of beneficiaries of corporate and site level training, enterprise development and social investment projects to ensure that women are adequately represented
- Consider collection of disaggregated data around women’s representation in supply chain/procurement opportunities.

- Review data on the number of women at different levels of the company, including trends over time
- Review corporate policies and procedures on promoting diversity and addressing gender issues
- Review company turnover and retention rates, including trends over time
- Examine any company case studies on the advancement of women within company ranks and whatever tracking mechanisms are in place
- Review the targeting of company training and social investment programmes in order to judge the extent to which they support the objectives of the advancement of women within the company and the socio-economic empowerment of women in affected communities.

Principle 6 – Labour rights: We will ensure that our operations are places where employees and contractors are treated with respect and are free from discrimination or abusive labour practices.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

6.7 We will provide a confidential mechanism through which employees and others associated with our activities may raise ethical concerns and which will provide protection from retaliation for those who raise concerns in good faith.

- Implement a Human Rights Policy/Code of Business Conduct and Ethics with relevant commitments to confidentiality
- Ensure a confidential mechanism is implemented including a whistleblowing/speak-up procedure; this should include a clear escalation process for any reported instances
- Ensure on-boarding for all new joiners includes information on how to use the confidential mechanism; undertake periodic training for existing employees
- Provide regular internal reports on concerns that are raised through this mechanism and how they are resolved/escalated
- Consider how the company is organised to handle complaints or concerns in confidence and how those speaking up can be protected against retaliation, so as to maximise the chances of people being willing to come forward
- Consider whether 'speak-up' facilities are readily accessible including in the languages most commonly used by employees.

- Understand how the company's confidential mechanism works, including interviews with relevant senior management to understand the process
- When conducting site visits, look for evidence that the 'speak-up' facility is publicised and ask staff if they are aware of it
- Test the whistleblowing hotline or phone number if one exists
- Understand and obtain training provided to staff to make them aware of the mechanism
- Obtain a sample of grievances to ensure they have been correctly resolved/escalated as per the procedure
- Consult with human resources and any other relevant departments to ensure that those who have spoken up in good faith have been treated fairly within the organisation.

Principle 7 – Working with communities: We will contribute to the socio-economic advancement of communities associated with our operations and treat them with dignity and respect.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

7.1 We will consult regularly and in good faith with the communities associated with our operations on matters of interest to them, and will take account of their perspectives and concerns.

- Implement policies on stakeholder engagement and community consultation; document their implementation and ensure that feedback mechanisms are in place so that input can be reflected in management decisions and impact assessments
- Develop stakeholder maps and engagement plans
- Report regularly on community engagement activities
- Implement a system for tracking engagement with communities, such as events held and feedback obtained
- Provide dedicated resources in major regions or operations to maintain an ongoing dialogue with local communities
- Ensure systems are in place that gather information from community engagement, especially relating to concerns; share that information with other relevant corporate functions and reflect it in operational and other decisions that may impact the communities.

- Conduct interviews with senior management to understand the company’s approach to communicating with local communities
- Review policies that commit to meaningful consultation with communities associated with the company operations; review examples of where such feedback was instrumental in influencing management decisions and the systems in place to ensure that the information captured is shared appropriately
- Review stakeholder maps and engagement plans
- Obtain any external reporting that contains such commitments and any reporting on progress against targets related to community engagement goals.

7.2 We will ensure that we engage with communities, including traditional leaders, in a culturally appropriate manner. We will be alert to the dangers of causing differentially negative impacts on women, indigenous people, children and other potentially vulnerable or marginalised groups. We will strive to ensure that the voices of these groups are heard and that this knowledge is integrated into how we do business.

- Implement a clearly articulated policy on communicating with local communities in a culturally appropriate manner
- Conduct cultural awareness training for employees and contractors
- Record minutes of meetings and evidence of engagement with local communities, especially women
- Provide dedicated staff resources in major regions or operations to maintain an ongoing positive dialogue with local stakeholders
- Evaluate regularly the effectiveness of the community engagement policy and processes, and determine whether any changes are required.

- Review any relevant policies
- Obtain records of any training related to cultural awareness
- Conduct interviews with senior management at corporate head office about how cultural awareness is communicated
- Review examples of how the views of women, indigenous people, children or other potentially vulnerable or marginalised groups are collected and considered.

Principle 7 – Working with communities: We will contribute to the socio-economic advancement of communities associated with our operations and treat them with dignity and respect.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

7.3 We will ensure that the communities associated with our operations are offered meaningful opportunities to benefit from our presence, including through access to jobs and training, and procurement opportunities for local businesses and social investment.

- Implement a meaningful and clearly articulated policy on striving to improve the economic and social opportunities for local communities. The implementation of such policies is likely to involve input from social performance/communities/ SHEC, procurement and human resources
- Express commitment to communities in external reporting and communications
- Record relevant meeting minutes and evidence of feedback from communities, and any activities undertaken
- Conduct capacity building activities and outreach with local communities, including skills-building activities and insights into the types of training that would be most useful to them
- Ensure that a strategy and budgetary provision is in place for the delivery of these objectives.

- Obtain any relevant policies
- Obtain any evidence of capacity-building activities and outreach programmes
- Interview relevant senior management at corporate head office about how this is managed
- Ensure that a commitment to maximising the skills and capabilities of local communities is included in external reporting
- Obtain examples to validate the process in order to ensure senior management is enforcing its policy should any non-compliance be noted.

7.4 We will seek to obtain and sustain the broad-based support of communities affected by our activities.

- Implement a relevant and clearly articulated policy on community engagement, and ensure that senior management is aware of its implications
- Express a commitment to positive community engagement in external communications and regularly report on community engagement activities
- Implement and maintain a system for tracking communications with communities, including any events held and feedback obtained
- Conduct community perception surveys or similar assessments to determine the level of community support
- Implement a system for communities to report concerns and have a clear process for responding to individual or collective concerns in a timely manner
- Where relevant, agree and document expectations with community leaders and put in place a framework for co-operation and communication.

- Conduct interviews with senior management to understand the company’s approach to engaging with local communities
- Obtain policies that include a commitment to meaningful consultation with communities associated with company operations
- Obtain any external reporting containing such commitments and any reporting on progress against targets related to community engagement goals
- Review any community perception surveys and similar assessments that may indicate the level of community support
- Obtain any agreements/meeting minutes with community leaders to evidence the company’s ongoing efforts to maintain support of local communities.

Principle 7 – Working with communities: We will contribute to the socio-economic advancement of communities associated with our operations and treat them with dignity and respect.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

7.5 We will work with local authorities and community leaders to control or manage the impact of migratory influxes of people attracted by mine development.

- Where the risk of economic migration/influx has been identified, develop a strategy for engagement with local authorities and community leaders to manage or discourage such immigration
- Conduct recruitment and contracting through mechanisms that do not encourage people to migrate to the mine area in search of work
- Establish employee housing policies and community relations, activities that do not encourage the development of informal settlements near the mine site.

- Review the formal or informal influx management strategy of the company
- Where sites already have, or anticipate, an influx challenge, seek evidence of outreach to local authorities or potential partner organisations.

7.6 We will respect the collective and customary rights, culture and connection to the land of indigenous peoples. We will work to obtain their free, prior and informed consent where significant adverse impacts may occur during exploration, project design, operation and closure, including around the delivery of sustainable benefits.

- Ensure that human rights/indigenous people’s policies state the need to respect customary rights, culture and connection to the land of indigenous peoples
- Before commencing operation at a new site, collaborate and obtain input from indigenous peoples potentially or actually affected by the company’s operations; use such input to help develop appropriate policies and procedures for dealing with indigenous-related matters
- Ensure that during exploration, permitting and project development – and then on an ongoing basis – there is regular engagement and consultation with relevant indigenous groups
- Ensure that a culturally appropriate grievance/engagement mechanism is in place for indigenous groups whereby they can access the company, and ensure that these communications are appropriately dealt with
- Ensure that relevant and regular training is available to all staff working in operations or exploration activities where indigenous cultures are present or with which they are associated
- When carrying out business activities, respect the rights, interests, aspirations, culture and natural resource-based livelihoods of indigenous peoples in project design, development and operation; apply the mitigation hierarchy to address adverse impacts and deliver sustainable benefits for indigenous peoples
- Work to obtain the free, prior and informed consultation of indigenous peoples where significant adverse impacts are likely to occur as a result of relocation, disturbance of land and territories or of critical cultural heritage, and capture the outcomes of engagement and consent processes in agreements
- Ensure any agreements with relevant indigenous cultures are maintained with, where necessary, dedicated and specialised staff or advisers to manage these relationships
- Report externally (e.g., via the Sustainability Report) on company efforts and activities related to the inclusion of and communication to indigenous peoples.

- Obtain relevant policies and documentation related to the company’s approach to indigenous peoples
- Conduct interviews with senior management to understand the management approach across the company, specifically at operations where indigenous peoples are present or associated
- Review records of company site-level engagement/consultation with indigenous groups or their representatives
- Review grievances reported by operations to the corporate head office, and ensure that the process for escalating and resolving these grievances is overseen
- Obtain external reporting, such as the Sustainability Report, to ensure that the management system and activities are accurately reflected.

Principle 7 – Working with communities: We will contribute to the socio-economic advancement of communities associated with our operations and treat them with dignity and respect.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

7.7 We will seek to preserve cultural heritage from adverse impacts associated with project activities, including through our impact assessments. We will put in place chance finds procedures at all relevant operations.

- Undertake cultural heritage surveys as part of other impact assessment processes
- Consult with local communities and relevant external experts to understand how cultural heritage may be impacted by project operations
- Seek to design operations to preserve cultural heritage as far as possible
- Develop a Chance Finds Policy
- Implement the Chance Finds Policy through training and other awareness-raising activities
- Continually consult with local communities on the importance of cultural heritage and how it is being managed.

- Obtain relevant company policies on cultural heritage
- Review impact assessments to determine whether cultural heritage has been covered
- Review records of consultations with local communities and relevant experts
- Determine the extent to which experts are qualified to advise on cultural heritage
- Confirm the presence of a Chance Finds Policy
- Review how awareness of the Chance Finds Policy has been raised
- Discuss whether and how the Chance Finds Policy has been applied.

7.8 We will seek to avoid involuntary resettlement. Where this is unavoidable, we will proceed on the basis of meaningful consultation with affected communities, a publicly available planning framework, restoration of established livelihoods and the provision of fair and timely compensation. We will seek to minimise adverse impacts on displaced people.

- Implement a Resettlement Action Plan that outlines the process for physical resettlement and/or economic displacement
- Ensure affected communities are compensated fairly and on time
- Where involuntary resettlements occur, use publicly available planning frameworks and ensure that consultations with affected communities occur as outlined in such frameworks
- Where involuntary resettlements occur, consider using external consultants with international experience to advise on the process
- Monitor the status and wellbeing of resettled households to ensure livelihoods have been restored and that they are no worse off (and preferably better off) than previously
- Establish a grievance mechanism for use by people affected by resettlement
- Consult international best practice frameworks for resettlement, such as IFC PS5.

- Obtain a planning framework and ensure that a Resettlement Action Plan is in place and there is evidence of regular review if resettlement is ongoing
- Where the company has determined that a resettlement is unavoidable, review the process and evidence that led to this conclusion
- Seek evidence of how consultation was conducted and compensation was calculated and agreed
- Review livelihood restoration programmes
- Review monitoring to ensure resettled households are no worse off than previously.

Principle 8 – Environmental stewardship: We will ensure that environmental responsibility is at the core of how we work.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

8.1 We will implement systems to monitor and manage our impacts on the environment. We will avoid, minimise, mitigate or compensate for significant adverse impacts on the environment relating to our activities.

- Implement a corporate policy on environmental management standards, setting out practical operational requirements and relevant legal obligations
- Ensure appropriate environmental impact and risk assessments are conducted
- Implement an environmental management system and certify to a recognised international standard (e.g., ISO 14001)
- Implement measures according to the mitigation hierarchy to avoid, minimise, mitigate or compensate for adverse impacts on the environment. Ensure appropriate governance and accountability are in place for environmental issues (e.g., a register of senior management sign-off on environmental obligations).

- Review environmental management systems against the elements of a recognised international standard (e.g., ISO 14001)
- Perform a walkthrough to understand how adverse impacts on the environment have been avoided, minimised, mitigated or compensated for in the design and operation of mine sites (as per the mitigation hierarchy)
- Obtain examples to validate the process in order to ensure senior management is enforcing its policy should any non-compliance be noted.

8.2 We will design, build, manage and decommission tailings storage and heap-leaching facilities and large-scale water infrastructure using ongoing management and governance practices in line with widely supported good practice guidelines. We will not develop a new mine that would involve the use of riverine or shallow submarine tailings.

- Provide an inventory of existing and planned dams, heap-leaching facilities, water infrastructure and any other large-scale facilities within the company portfolio
- Ensure management and governance practices are in place for existing facilities, and provide evidence of how these align with good practice guidance
- Ensure competent people are assigned responsibility for facility design, build and management
- For new facilities, develop design, build and management specifications with explicit references to widely recognised good practice guidelines (to include explicit avoidance of riverine or shallow submarine tailings)
- Ensure an annual third-party independent review of tailings facilities and sign-off from the Engineer of Record.

- Review the company portfolio of existing and planned facilities
- For new/planned dams, confirm that these do not involve riverine/shallow submarine tailings
- Discuss and review how widely recognised good practice guidelines have been taken into account in the design, build and management of facilities.

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What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

8.3 We will identify and manage potential risks relating to the transportation, handling, storage and disposal of all hazardous materials. Where our operations use cyanide, we will ensure that our arrangements for the transport, storage, use and disposal of cyanide are in line with the standards of practice set out in the International Cyanide Management Code.

- Develop a hazardous waste management plan
- For sites that use cyanide in processing their gold, provide independent third-party audit reports verifying that the transport, storage, use and disposal of cyanide are in line with the standards of practice set out in the International Cyanide Management Code, or ensure that the company is implementing management systems and policies that reflect these standards of practice.

- Review the sites' hazardous waste disposal plan
- Review information on which operations in the company portfolio utilise cyanide in their processing activities
- Discuss and review the company's position on the operations that use cyanide, and seek corroborative evidence
- For operations that use cyanide, review independent third-party audit reports that verify alignment with the standards of practice of the International Cyanide Management Code
- Confirm that these audit reports verify alignment and review documentation indicating certification under the code.

8.4 We will not use mercury to extract gold in our processing facilities nor accept gold produced by third parties using mercury. We support the Minamata Convention's objective of reducing mercury emissions for the protection of human health and the environment. We will identify point source mercury emissions to the atmosphere, arising from our activities, and minimise them. We will only sell mercury thereby captured for uses recognised as acceptable by international conventions.

- Where mercury is emitted as a result of processing gold, develop management and engineering controls to minimise point source mercury emissions
- Implement due diligence processes to review how mercury captured from processes is used by customers in order to ensure those uses are deemed acceptable by international conventions
- Use due diligence to ensure that if one or more of the company's operations buy in gold-bearing material from ASM miners, the metal has not been produced through a process that uses mercury.

- Review and discuss information on processing operations to understand the processing techniques (including whether mercury has been used in processing)
- Review due diligence processes for ensuring that bought-in gold-bearing material has not involved the use of mercury
- While on site, review the inventory of mercury point sources
- Review at site level the management and engineering controls around point source
- Confirm the existence of due diligence processes that review customers' use of mercury captured from mining or processing activities in order to ensure those uses are deemed acceptable by international conventions
- Review evidence of implementation of due diligence processes.

Principle 8 – Environmental stewardship: We will ensure that environmental responsibility is at the core of how we work.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

8.5 We will adopt and implement policies and practices to avoid or mitigate impacts on local communities and the environment arising from noise, dust, blasting and vibration.

- Develop risk assessment processes at site level to identify and prevent or manage noise, dust, vibration and blasting activities that may adversely impact on local communities or the environment (including crops)
- Engage with local stakeholders to develop plans to mitigate adverse impacts from noise, dust, vibration or blasting
- Identify measures to prevent impacts from occurring or manage them to an acceptable level. Ensure that these measures are implemented throughout relevant company operations
- Regularly review the overall risk assessment process and the effectiveness of management interventions at site level
- Ensure the company grievance process is open to complaints of this nature.

- Confirm the on-site existence of risk management processes that identify and prevent or manage noise, dust, vibration and blasting activities that may adversely impact on local communities or the environment
- Review any on-site measures put in place to prevent impacts from occurring or manage them to an acceptable level
- Obtain examples to validate the process for mitigating impacts
- Review any grievances related to noise, dust, vibration or blasting and measures taken to resolve them.

Principle 9 – Biodiversity, land use and mine closure: We will work to ensure that fragile ecosystems, habitats and endangered species are protected from damage, and will plan for responsible mine closure.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

9.1 We will implement biodiversity management plans. At a minimum, we will seek to ensure that there is no net loss of critical habitat. Where opportunities arise to do so, we will work with others to produce a net gain for biodiversity. We will incorporate both scientific and traditional knowledge in designing adaptation strategies in ecosystem management and environmental assessment.

- Implement biodiversity management plans at all sites
- Determine an approach (individually at site level or at corporate level) to assess whether “no net loss of critical habitats” and, if relevant, “net positive impact on biodiversity” have been achieved
- Ensure that company procedures exist to identify the presence of vulnerable species and to monitor their situation
- Provide evidence that adaptation strategies in ecosystem management are being designed and implemented
- Provide evidence that environmental assessments are being carried out and updated as necessary
- Demonstrate how scientific and traditional knowledge has been taken into account (as appropriate and applicable at specific sites).

- Confirm the existence of biodiversity management plans
- Confirm whether approaches have been developed to assess whether “no net loss of critical habitats” and, if relevant, “net positive impact on biodiversity” have been achieved
- Confirm how adaptation strategies in ecosystem management and environmental assessment have been designed and implemented
- Confirm whether scientific and traditional knowledge has been taken into account in the above environmental management processes.

9.2 We will not explore or seek to develop new mining operations in areas designated as World Heritage Sites (WHS).

- Review locations of WHS and confirm that current and planned exploration and new mining operations are not located in these areas.

- Review the company’s assessment of site and WHS locations to determine that sites are not located in WHS.

9.3 We recognise the importance of integrated land use planning. In determining our project footprint, we will give meaningful consideration to the land access needs of nearby communities and to the preservation of biodiversity. We will aim to minimise deforestation arising from our activities.

- Undertake an assessment to determine the needs of nearby communities to access land within the mine footprint and surrounding areas
- Demonstrate how these needs have been taken into account in land and asset management
- Undertake an assessment to determine whether the footprint of the mine may have an impact on the preservation of biodiversity
- Demonstrate how preservation of biodiversity has been taken into account in land use planning
- Undertake an assessment to determine whether the footprint of the mine may have an impact on forest land within the mine site and in the wider concession area
- Demonstrate how minimisation of deforestation has been taken into account in land use planning and in ESAs
- Develop plans for reforestation of appropriate areas as part of the rehabilitation of mine sites.

- At site level review the existence of arrangements around land access management and land use planning, and the extent to which these processes take into account land access considerations, biodiversity preservation and minimising deforestation
- Review the practical steps by which these measures are implemented at the site or project level and obtain examples
- At sites undergoing project development or expansion, review the steps taken by senior management to minimise deforestation.

Principle 9 – Biodiversity, land use and mine closure: We will work to ensure that fragile ecosystems, habitats and endangered species are protected from damage, and will plan for responsible mine closure.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

9.4 We will plan for the social and environmental aspects of mine closure in consultation with authorities, our workforce, affected communities and other relevant stakeholders. We will make financial and technical provision to ensure planned closure and post-closure commitments are realised, including rehabilitation of land, beneficial future land use, preservation of water sources and prevention of acid rock drainage and metal leaching.

- Complete closure plans for each site, with a level of detail dependent upon the stage of mine life
- For current and closed mines where closure plans are required, consult with authorities, the workforce, affected communities and other stakeholders to ensure social and environmental aspects are incorporated in the mine closure plans
- Develop or identify approaches for the preservation of water sources and the prevention of acid rock drainage and potential metal leaching in mine closure plans
- Allocate a budget and make balance sheet provision for planned closure and post-closure financial commitments
- Determine the available technical capability/competency required to deliver on the plan
- Implement closure plans, where required to do so.

- Review information on the mines for which closure planning is relevant
- Review information on the development of closure plans to determine how authorities, the workforce, affected communities and other stakeholders were or are being consulted
- Review a sample of closure plans to determine whether they take into account the necessary aspects, including social and environmental, preservation of water sources and prevention of acid rock drainage
- Confirm whether there is a budget in place for mine closure provisions
- Confirm whether consideration has been given to the availability of technical capability/competency required to deliver the plan
- For closure plans that are currently being implemented, review a sample of activity to determine the extent to which it aligns with the plan.

Principle 10 – Water, energy and climate change: We will improve the efficiency of our use of water and energy, recognising that the impacts of climate change and water constraints may increasingly become a threat to the locations where we work and a risk to our licence to operate.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

10.1 We will use water efficiently and responsibly and in co-operation with authorities and, where possible, other users. When we operate in water-stressed areas, we will take proportionate and practicable steps to improve the efficiency of our water use and seek to reduce our water footprint, including, where possible, through increased recycling.

- At each mine under the company’s control, determine the specific water context in terms of the needs of the mine, needs of other upstream and downstream users and other water availability, and the permitting and quality considerations
- Co-operate with local authorities and other water users concerning water access and use
- Actively take into account the views of local authorities and other water users where concerns are raised regarding access to water for local communities and provision for ecosystems
- Determine, using independent and credible sources as far as possible, whether the mine site is located in a water-stressed area
- If required, undertake a water efficiency assessment to identify opportunities to improve water efficiency. Consider which of these opportunities are proportionate and practicable to implement
- Consider setting water use, efficiency, conservation or recycling targets
- Systematically assess the feasibility of water recycling to reduce an operation’s proportionate and practicable water footprint.

- Review the site-level assessment of water needs and the water availability and quality considerations at the mine
- Review evidence of site-level consultation with local authorities and other water users concerning water use
- Determine if any sites are located in water-stressed areas and what processes are in place to ensure the efficiency of water use and reduction of the water footprint
- Determine if water efficiency assessments have been conducted
- Systematically assess the feasibility of water recycling to reduce the proportionate and practicable water footprint
- Review and obtain examples of how the company deals with any complaints from stakeholders relating to the company’s negative impact on water consumption and its impact on water-stressed areas
- At the mine site, obtain an understanding of the guidance received by the mine site from the corporate/group team around water efficiency and assess alignment.

10.2 Recognising that access to water is a human right and fundamental ecosystem requirement, we will manage our operations so as to ensure that they do not adversely affect the overall quality of catchment water resources available to other users.

- Understand the regulatory/permit requirements with respect to any discharges from the mine into water courses
- Put in place necessary control measures to ensure compliance with regulatory/permit requirements
- Identify how mine operations could affect downstream water quality (regardless of whether or not the discharges are in compliance with regulatory/permit requirements), including whether the discharges are likely to affect the quality of catchment water resources available to local users
- Where catchment water resources available to other users are found to have been affected, implement management measures to avoid recurrence
- Apply recognised international guidance, such as ICMM’s guide to catchment-based water management.

- At site level review the site’s understanding of regulatory/ permit requirements with respect to any discharges from the mine into water courses, and the measures in place to ensure compliance
- Review evidence of the site’s assessment of the extent to which the quality of catchment water resources available to other users has been affected
- If needed, review measures in place to prevent water resources being affected.

Principle 10 – Water, energy and climate change: We will improve the efficiency of our use of water and energy, recognising that the impacts of climate change and water constraints may increasingly become a threat to the locations where we work and a risk to our licence to operate.

What has the company done to achieve the intent of the Principles and is there documentary or other evidence to demonstrate this?

Illustrative assurance provider procedures.

10.3 We support the objectives of global climate accords through avoidance, reduction or mitigation of carbon emissions. Where relevant, we will work to enhance the ability of our operations and nearby communities to be resilient to the effects of climate change.

- Disclose a commitment to global climate change accords (e.g., Paris Climate Accord) or other climate change initiatives or programmes
- Undertake an energy and carbon footprint assessment at each site. Calculate fugitive emissions as a result of mining activities, including any sulphur emissions
- Determine measures that can be taken to avoid, reduce or mitigate carbon emissions and to promote energy efficiency
- Implement these measures to the extent that is practical
- Where appropriate, review opportunities for working with electricity generators or distributors to jointly reduce carbon emissions
- Identify measures through which the company will measure and report its carbon footprint
- Engage and collaborate regularly with local communities in order to allow them to voice any environmental concerns and collectively mitigate and/or negate environmental impacts as a result of mining operations.

- Review any commitments to global climate change accords (e.g., Paris Climate Accord) or other climate change initiatives or programmes
- Review the existence of energy and carbon footprint assessments at each site
- Review the site-level assessment of measures that can be taken to avoid, reduce or mitigate carbon emissions and to promote energy efficiency
- Review at site level the practical implementation of measures to avoid, reduce or mitigate carbon emissions and to promote energy efficiency. Validate that all sites owned by the mining company are reporting on environmental performance to ensure completeness
- Review evidence of how the site has engaged with local communities and the outcomes from such engagements.

10.4 We will work to improve the efficiency of our energy use and to minimise our greenhouse gas emissions intensity. We will measure and report on our CO₂ equivalent emissions in line with accepted reporting standards.

- Undertake an energy and greenhouse gas assessment at each site
- Determine measures that can be taken to minimise greenhouse gas emissions and promote energy efficiency. Consider setting targets related to GHG emissions or energy efficiency
- Implement these measures, to the extent that is practical
- Publicly report on CO₂ equivalent emissions according to internationally accepted methodologies
- Undertake an assessment to determine the extent to which climate change could impact a company's operations and the communities close to the mine sites; such an assessment may be done individually at site level or at corporate level but should cover all sites. Potential impacts may include (but are not limited to) water availability, rainfall intensity and flood or drought risks, soil moisture levels, heat, cold, stability of permafrost and influx of diseases
- Adhere to Taskforce for Climate-related Financial Disclosures (TCFD) where the company discloses the impact (including monetary impact) on its operations as a result of climate change
- Where the assessment indicates that the mine site or nearby communities may be significantly negatively affected, put in place measures to increase their resilience.

- Review the existence of energy and greenhouse gas assessments at each site
- Review site-level assessment of measures that can be taken to avoid, reduce or mitigate greenhouse gas emissions and promote energy efficiency
- Review at site level the practical implementation of measures to avoid, reduce or mitigate greenhouse gas emissions and promote energy efficiency (including targets)
- Confirm the existence of the company's public reporting on CO₂ equivalent emissions and which emissions the company reports on (i.e., scope 1, scope 2 and scope 3 emissions, including any fugitive emissions)
- Review carbon emissions to ensure the company is capturing emissions data completely and accurately across all its operations
- Review sources (e.g., Institute of Economic Affairs (IEA)) for carbon factors that the company uses to calculate the carbon emissions in order to ensure they are credible
- Review the existence of climate change risk assessments
- Review the company's TCFD disclosure and scenario analysis
- Review the implementation of measures to increase the resilience of sites and local communities.

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