



Year 3 Report on Implementation of the Responsible Gold Mining Principles

August 4, 2023

I. Commitment to the RGMPs

IAMGOLD Corporation (“Company” or “IAMGOLD”) takes our responsibility seriously to produce gold in a responsible manner. To demonstrate that commitment, the Company has endorsed the Responsible Gold Mining Principles (the “Principles” or “RGMP”) developed by the World Gold Council.

In conforming to the Principles, IAMGOLD has:

- Developed and implemented policies, systems, processes and controls to ensure the Company conforms with the Principles;
- Disclosed information that helps external stakeholders understand how conformance with the Principles is achieved;
- Secured independent assurance over the process to ensure stakeholder confidence and credibility in the process and conclusions; and
- Disclosed instances or events which have given rise to a situation of non-conformance and the steps that will be taken to remedy the situation.

II. Boundary for RGMP Implementation

The boundary for implementing the RGMPs includes all IAMGOLD’s mining operations, namely, the Essakane and Westwood mines (the “operating sites”) and excludes all non-majority owned joint ventures, exploration and development projects. This is consistent with the reporting boundaries that we publicly disclose in our annual Sustainability Report. The self-assessment covered all 10 principles under the RGMP.

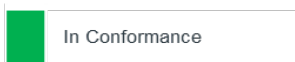
III. Description of RGMP Conformance

The Year 3 Assessment Criteria, outlined in the tables below, were used to evaluate and disclose our progress on implementing the RGMPs. We have assessed the applicability of each principle at the corporate and operational site (asset) levels. The tables below illustrate IAMGOLD’s Year 3 Conformance Progress for each of the RGMPs for the period ending December 31, 2022.

IV. Year 3 Conformance Progress

The results of the Assurance Review are presented in the below tables. IAMGOLD's Corporate, and the two sites, Essakane and Westwood, achieved full conformance to all 51 sub-principles.

Legend:



Principle 1 - Ethical Conduct: we will conduct our business with integrity including absolute opposition to corruption.

RGMP Sub-Principle	Corporate	Essakane	Westwood
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.			
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.			
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.			
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.			
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.			
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.			
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.			

Principle 2 - Understanding Our Impacts: we will engage with our stakeholders and implement management systems so as to ensure that we understand and manage our impacts, realise opportunities and provide redress where needed.

RGMP Sub-Principle	Corporate	Essakane	Westwood
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.			
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.			
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.			

RGMP Sub-Principle	Corporate	Essakane	Westwood
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 compensate for significant adverse impacts.			
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			

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

RGMP Sub-Principle	Corporate	Essakane	Westwood
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.			
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.			
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.			N/A

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

RGMP Sub-Principle	Corporate	Essakane	Westwood
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.			
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.			
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.			
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.			

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.

RGMP Sub-Principle	Corporate	Essakane	Westwood
5.1 We will adopt and implement policies, practices and systems based on the UN Guiding Principles on Business and Human Rights.			
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.			
5.3 We will manage security-related human rights risks through implementation of the Principles on security and human rights.			
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.			

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.

RGMP Sub-Principle	Corporate	Essakane	Westwood
6.1 We will ensure that our workforce receives fair wages and benefits relative to relevant national and local benchmarks, norms and regulations.			
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.			
6.3 We prohibit child labour, forced labour and modern slavery in our operations and in our supply chains.			
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.			
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.			
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.			
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.			

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.

RGMP Sub-Principle	Corporate	Essakane	Westwood
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.			
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.			
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.			
7.4 We will seek to obtain and sustain the broad-based support of communities affected by our activities.			
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.			
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.			
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.	N/A		
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.			

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

RGMP Sub-Principle	Corporate	Essakane	Westwood
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.			
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.			
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.			
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.			

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.			
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Principle 9 – Biodiversity, Land Use and Mine Closure: we will work to ensure that fragile ecosystems, critical habitats and endangered species are protected from damage and will plan for responsible mine closure.

RGMP Sub-Principle	Corporate	Essakane	Westwood
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.			
9.2 We will not explore or seek to develop new mining operations in areas designated as World Heritage Sites (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.			
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.			

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 license to operate.

RGMP Sub-Principle	Corporate	Essakane	Westwood
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.			
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.			
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.			
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 CO ₂ equivalent emissions in line with accepted reporting standards.			

V. Continuous Improvement Roadmap

The externally assured Year 3 Conformance Assessment provided corporate and operational teams with the ability to confidently evaluate IAMGOLD's status of conformance with the RGMPs and identify areas for continuous improvement. The continuous improvement measures described below do not constitute non-conformances. Rather, as underpinned by our Zero Harm® commitment, they represent opportunities for IAMGOLD to strengthen current policies, processes and systems to drive improvements to our existing processes. Our intended actions for the next year include:

VI. TSM Protocol Compliance

As a result of the 2021 external evaluation of the Company's TSM performance and 2022 self-assessment, actions plans have been created with priority given to ensuring we conform to the RGMPs (including through use of the TSM-RGMP equivalency table) with following new or upgraded protocols in anticipation of our 2023 TSM self-assessment and 2024 externally verified TSM assessment:

- a) TSM Indigenous and Community Relationship Protocol: Westwood is taking action in 2023 to achieve level A in the latest version of the Protocol.
- b) TSM Tailings Management and Water Stewardship Protocols: We are in the process of implementing action plans to ensure sites maintain and/or achieve a level A in the protocols, inclusive of the new TSM Tailings Management Protocol, by the end of 2023. To ensure we achieve level A at all sites by the end of 2023, major initiatives will be implemented during the year, including: a revamped Environmental Management System (EMS) as well as new technical standards on tailings, water, biodiversity, and waste rock ore pile and a particular attention will be paid to the development of integrated mine closure plans at both operating mines, in order to start the comprehensive implementation of environmental rehabilitation programs and social transition initiatives to support future mine closure.
- c) TSM Climate Change Protocol: We are currently in the process of determining the necessary efforts to obtain compliance with the new TSM Climate Change Protocol and priority will be given to obtain compliance with the new upgraded Protocol.

VII. Ongoing Implementation

In addition, as an outcome of our Year 3 Conformance Assessment and in alignment with the Company's actively pursued corporate and operational programs, actions plans and associated accountability are in progress with priority given to address the following within the next 12 months:

- Finalize the development of a corporate-level Chance Finds Policy (complementary site policies exist) by October 2023;
- Develop a Biodiversity Management Framework with proposals for short- and long-term action plans;
- Development of site-specific emissions reduction roadmaps, culminating in a corporate roadmap and accompanying targets; and
- Publish IAMGOLD's first Task Force on Climate-Related Financial Disclosures ("TCFD") report by the end of 2023.

Link to Assurance Statement

IAMGOLD engaged the services of an assurance provider, KPMG, and its Independent Limited Assurance Report can be viewed as an appendix to this report.



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INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT

To the Management of IAMGOLD Corporation

We have undertaken a limited assurance engagement of IAMGOLD Corporation's (the "Entity") assertion regarding its conformance with the World Gold Council ("WGC") Responsible Gold Mining Principles ("RGMPs") as at December 31, 2022, presented in the Year 3 Report on Implementation of the Responsible Gold Mining Principles (the "Report").

The scope of our limited assurance engagement, as agreed with management, comprises the Entity's conformance with the RGMPs for the Corporate, Westwood and Essakane sites (the "subject matter information"), presented in the Report, in accordance with the illustrative policies and processes provided in the *Guidance on implementing and assuring the RGMPs - Supplement to the Assurance Framework* issued by the WGC (the "applicable criteria").

Other than as described in the preceding paragraph, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Management's Responsibility

Management is responsible for the preparation and presentation of the subject matter information in accordance with the applicable criteria (the "applicable criteria").

Management is responsible for determining the appropriateness of the use of the applicable criteria.

Management is also responsible for such internal control as management determines necessary to enable the preparation and presentation of the subject matter information that is free from material misstatement, whether due to fraud or error.

Practitioner's Responsibilities

Our responsibility is to express a limited assurance conclusion on the subject matter information based on evidence we have obtained. We conducted our limited assurance engagement in accordance with Canadian Standards on Assurance Engagements (CSAE) 3000, *Attestation Engagements Other than Audits or Reviews of Historical Financial Information*. This standard requires that we plan and perform our engagement to obtain limited assurance about whether based on the procedures performed and evidence obtained, any matter(s) has come to our attention to cause us to believe that the subject matter information is materially misstated.

The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, it is not a guarantee that a limited assurance engagement conducted in accordance with this standard will always detect a matter that causes the practitioner to believe that the subject matter information is materially misstated.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report.

The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the subject matter information.

Our engagement included assessing the appropriateness of the subject matter, the suitability of the criteria used by the Entity in preparing the subject matter information in the circumstances of the engagement and evaluating the appropriateness of the methods, policies and procedures used in the preparation of subject matter information.

Our engagement included, amongst others, the following procedures performed:

- Inquiries of those responsible for completing the activities to assess conformance with the RGMPs for the Corporate, Westwood and Essakane sites;
- Reviewing relevant evidence and other documentation to support management's statements;
- Inquiries with relevant staff at the Corporate, Westwood and Essakane sites to understand the data collection and reporting processes for reporting on conformance with the RGMPs;
- Comparing a selection of the reported information to supporting documentation;
- Reviewing presentation of the Report to determine whether it is consistent with our overall findings.

Practitioner's Independence and Quality

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements* which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.



Significant Inherent Limitations

Historical qualitative performance information, such as the Entity's assertion on conformance with the RGMPs, is subject to more inherent limitations than historical financial information, given the qualitative characteristics of the underlying subject matter and methods used for determining conformance. The absence of a significant body of established practice on which to draw allows for the selection of different but acceptable evaluation techniques, which can result in materially different measurements and can impact comparability.

Conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Based on the procedures performed and evidence obtained, no matters have come to our attention to cause us to believe that the Entity's subject matter information as at December 31, 2022 is not prepared and presented, in all material respects, in accordance with the applicable criteria.

Specific Purpose of Subject Matter Information

The subject matter information has been prepared in accordance with the applicable criteria and as a result may not be suitable for another purpose.

A handwritten signature in black ink that reads 'KPMG LLP' with a horizontal line underneath.

Montréal, Canada

August 4, 2023