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Δ/Γ-Ψ-ϑ 30, 2024

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፬፻፲፱ ል - ዲፌክሽኖችና ማስረጃዎች

ርዕስ ስርዓቶችና ስራዎች	ጥቅምት 30, 2024 ለክፍሎች ስራዎች	ዲፌክሽኖችና ማስረጃዎች	ጥቅምት 31, 2023 ለክፍሎች ስራዎች
፩. ስራዎች ስራዎች	99%	89 ክፍሎች ስራዎች ስራዎች - 10 ስራዎች ስራዎች <hr/> 79 ስራዎች ስራዎች ስራዎች 78 ስራዎች ስራዎች ስራዎች 99% ስራዎች ስራዎች ስራዎች	100%
፪. ስራዎች ስራዎች ስራዎች	98%	57 ክፍሎች ስራዎች ስራዎች - 4 ስራዎች ስራዎች ስራዎች <hr/> 53 ስራዎች ስራዎች ስራዎች 52 ስራዎች ስራዎች ስራዎች 98% ስራዎች ስራዎች ስራዎች	96%

Baffinland Iron Mines Corporation

Agreed-Upon Procedures on the
Commitments Audit Protocol report to the
Nunavut Impact Review Board

For the period ending June 30, 2024



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BDO Canada LLP
245 Hanlon Creek Blvd
Guelph ON N1C 0A1 Canada

Agreed-Upon Procedures Report

To: Baffinland Iron Mines Corporation

Purpose of this Agreed-Upon Procedures Report

Our report is solely for the purpose of assisting Baffinland Iron Mines Corporation (the "Entity") in meeting its reporting requirements and may not be suitable for another purpose.

Management's Responsibilities

Management has acknowledged that the agreed-upon procedures are appropriate for the purpose of the engagement. Management is responsible for the subject matter on which the agreed-upon procedures are performed.

Practitioner's Responsibilities

We have conducted the agreed-upon procedures engagement in accordance with the Canadian Standard on Related Services (CSRS) 4400, *Agreed-Upon Procedures Engagements*. An agreed-upon procedures engagement involves our performing the procedures that have been agreed with the Entity, and reporting the findings, which are the factual results of the agreed-upon procedures performed. We make no representation regarding the appropriateness of the agreed-upon procedures.

This agreed-upon procedures engagement is not an assurance engagement. Accordingly, we do not express an opinion or an assurance conclusion.

Had we performed additional procedures, other matters might have come to our attention that would have been reported.

Professional Ethics

We have complied with the relevant ethical and independence requirements set out in rules of professional conduct / code of ethics in Canada.

Procedures and Findings

We have performed the procedures described below on the Commitments Audit Protocol report for the period ending June 30, 2024, which were agreed upon with the Entity.

Procedures	Findings
1. Obtain the Commitments Audit Protocol report from Baffinland Iron Mines Corporation.	We obtained the Commitments Audit Protocol report from Baffinland Iron Mines Corporation.
2. Read the Instructions and Introduction tabs on the Commitments Audit Protocol report.	We read the Instructions and Introduction tabs on the Commitments Audit Protocol report.
3. Record the auditor's name and report date of the specified auditing procedures at the top of the Project Certificate (PC) Conditions section and Inuit Impact and Benefit Agreement (IIBA) Commitments section on	We recorded our name and the report date of the specified auditing procedures at the top of the Project Certificate (PC) Conditions section and Inuit Impact and Benefit Agreement (IIBA) Commitments section on the Commitments Audit Protocol report (Appendix B).

the Commitments Audit Protocol report (Appendix B).	
4. For each Audit Question on the PC Conditions section and IIBA Commitments section in the Commitments Audit Protocol report, obtain documented evidence and/or interview personnel from Baffinland.	We read each Audit Question in PC Conditions section and IIBA Commitments section in the Commitments Audit Protocol report, and when applicable, obtain documented evidence and/or interviewed personnel from Baffinland as deemed appropriate.
5. For documented evidence referred to in procedure 4 above, record a file name and/or URL that links to the source of documented evidence, including page number if reasonable.	For documented evidence referred to in procedure 4 above, we provided a file name and/or URL that links to the source of documented evidence, including page number if reasonable. Please see Appendix B, the Commitments Audit Protocol report, for detailed results pertaining to each Audit Question per section.
6. For interviewing personnel referred to in procedure 4 above, record the position of the interviewee and document what was discussed.	For interviewing personnel referred to in procedure 4 above, we recorded the position of the interviewee and documented what was discussed. Please see Appendix B, the Commitments Audit Protocol report, for detailed results pertaining to each Audit Question per section.
7. For each Audit Question referred to in procedure 4 above, record whether there was evidence provided, in the form of documented evidence and/or interview notes, that supported the completion of the audit question. This is to be answered either Yes, No or Non-applicable.	<p>For Audit Questions referred to in procedure 4 above, we recorded whether evidence was provided that supported the completion of the audit question.</p> <p>For Audit Questions deemed to be non-applicable (for example, relating to future phases of the project), we have documented the interviewee and noted what was discussed. We also removed the question from the 'Completion Rate' calculation at the top of the relevant section.</p> <p>We have provided Appendix A - Summary of Results - to detail how many Audit Questions have had evidence provided supporting the completion of the audit question or were non-applicable for each section.</p> <p>Please see Appendix B, the Commitments Audit Protocol report, for detailed results pertaining to each Audit Question per section.</p>

Chartered Professional Accountants, Licensed Public Accountants

Guelph, Ontario
September 27, 2024

Appendix A - Summary of Results

Audit Section	June 30, 2024 Completion Rate	Details of Completion Rate	December 31, 2023 Completion Rate
Project Certificate (PC) Commitments	99%	<div>89 Total Audit Questions</div> <div>-10 Audit Questions non-applicable</div> <hr/> <div>79 Audit Questions applicable</div> <div>78 Audit Questions where evidence was provided</div> <div>99% Completion Rate</div>	100%
Inuit Impact and Benefit Agreement (IIBA) Commitments	98%	<div>57 Total Audit Questions</div> <div>- 4 Audit Questions non-applicable</div> <hr/> <div>53 Audit Questions applicable</div> <div>52 Audit Questions where evidence was provided</div> <div>98% Completion Rate</div>	96%

Appendix B - Commitments Audit Protocol report

Project Certificate (PC) Conditions

Project Certificate (PC) Conditions

Name of Auditor:	BDO Canada LLP
Date of Audit:	30-Jun-24

Completion Rate:	
Total # of audit questions with evidence provided supporting completion of the audit question	78
Percentage of applicable audit questions with evidence provided supporting completion of the audit question	99%

Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence (Yes or No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Interview Notes
1	10	The Proponent shall update its Dust Management and Monitoring Plan to address and/or include the following additional items: 1.a. Outline the specific plans for monitoring dust along the first few kilometers of the rail corridor leaving the Mary River mine site.	Has Baffinland updated its Dust Management and Monitoring Plan to address and/or include the following additional items: 1.a. Does the Plan outline the specific plans for monitoring dust along the first few kilometers of the rail corridor leaving the Mary River Mine site?	Not Applicable	No	No	Completed	Site Enviro	Environmental Superintendent	N/A	Interviewed Environmental and Regulatory Compliance Manager (as part of June 2019 report) - Not applicable since rail not yet planned/constructed. Therefore, there is no specific plans for monitoring dust along the rail corridor leaving the Mary River Mine site.
		1.b. Identify the specific adaptive management measures to be considered should monitoring indicate that dust deposition from trains transporting along the rail route is greater than initially predicted.	1.b. Does the Plan identify the specific adaptive management measures to be considered should monitoring indicate that dust deposition from trains transporting along the rail route is greater than initially predicted?	Not Applicable	No	No	Completed	Site Enviro	Environmental Superintendent	N/A	Interviewed Environmental and Regulatory Compliance Manager (as part of June 2019 report) - Not applicable since rail not yet planned/constructed.
		1.c. Outline specific plans for monitoring dustfall at intervals along and in the vicinity of the Milne Inlet Tote Road to determine the amount and extent of dustfall.	1.c. Does the Plan outline specific plans for monitoring dustfall at intervals along and in the vicinity of the Milne Inlet Tote Road to determine the amount and extent of dustfall?	Yes	No	No	Completed	Site Enviro	Environmental Superintendent	"Terrestrial Environment Mitigation and Monitoring Plan" document, "Vegetation and Monitoring: Dust fall" section 4-3, appendix B (page 104) (refer to B-22B-1.) "2021 Monitoring Overview: June 30 2021 Presentation to the TEWG". Additional dustfall monitoring stations added (pg. 8 11) (Refer to B-22B-34.) "2022 Monitoring Overview: June 23 2022 Presentation to the TEWG". Additional dustfall monitoring stations added (pg. 8) (Refer to B-22B-35.)	Additional dustfall stations added in 2021 presented to the TEWG in June 2021. Refer to B-22B-34. Sustainability specialist/Manager, Community Resource Services (Sept 2022): Additional dustfall stations added in 2022 presented to the TEWG in June 2022.
		1.d. Identify the specific adaptive management measures to be considered if monitoring indicates that dust deposition from traffic on the Milne Inlet Tote Road is greater than initially predicted.	1.d. Does the Plan identify the specific adaptive management measures to be considered if monitoring indicates that dust deposition from traffic on the Milne Inlet Tote Road is greater than initially predicted?	Yes	No	No	Completed	Site Enviro	Environmental Superintendent	BIM Air Quality and Noise Abatement Management Plan - Section 5.2.1 Table 9 (refer to B-22B-36.)	See Table 9 "Dustfall Performance Indicators and Thresholds
2	21	Measures for dustfall monitoring designed as follows: 2.a. To establish a pre-trucking baseline and collect data during Project operation for comparison	Measures for dustfall monitoring designed as follows: 2.a. Has the AEMP established a pre-trucking baseline and collected data during Project operation for comparison?	Yes	No	No	Completed	Site Enviro	Environmental Superintendent	"2021 Mary River Project Terrestrial Environment Annual Monitoring Report" document, "Dust Fall" section 7 (Page 35-93)(refer to B-22B-7). "2021 Annual Report for the NIRB" (Page 158 - 160)(refer to 2-22B-26.)	Interviewed Environmental and Regulatory Compliance Manager - Additional data was collected during the 2020 field season. The draft annual report inclusive of dustfall results was submitted to the members of the Terrestrial Environment Working Group for comment in April 2021 and discussion of results were included as part of the 2020 Annual Report for the Nunavut Impact Review Board in May 2020. The final draft will include comment responses. Sustainability specialist/Manager, Community Resource Services (Sept 2022): Results reported on annually in the NIRB annual report and as part of the Terrestrial Environment Annual Monitoring Report (TEAMR). Final 2021 TEAMR was not released during period of audit. Final Report to be released in Q3 of 2022.
		2.b. To assess the seasonal deposition (rates, quantities) and chemical composition of dust entering aquatic systems along representative distance transects at right angles to the Tote Road and radiating outward from Milne Port and the Mine Site.	2.b. Has the AEMP assessed the seasonal deposition (rates, quantities) and chemical composition of dust entering aquatic systems along representative distance transects at right angles to the Tote Road and radiating outward from Milne Port and the Mine Site?	Yes	No	No	Completed	Site Enviro	Environmental Superintendent	B-22B-38. "Aquatic Effects Monitoring Plan" document, (Page 9, 58-59) & B-22B-39. "B-24-2b - 2023 NIRB Annual Report - Appendix G.4.2 (Lake Sed) - As Sent" document, 'Conclusions' section (Page 22)	Aquatic Effects Monitoring Plan updated in March 2022 Lake Sedimentation monitoring report updated for 2023
3	45	3. The Proponent shall adhere to the No-Net-Loss principle at all phases of the project to prevent or mitigate direct or indirect fish and fish habitat losses.	3. Has Baffinland developed policies and implemented procedures to ensure it adheres to the 'No-Net-Loss' principle?	Yes	Yes	No	Completed	Site Enviro	Environmental Superintendent	B-24-3 - "2023 NIRB Annual Report - Appendix G.2.6 (Tote Road Fish Habitat) - 1 of 8 - As Sent" document, Sections 1-2 (pages 1-6)	
4	47	4. The Proponent shall ensure that all Project infrastructure in watercourses are designed and constructed in such a manner that they do not unduly prevent and limit the movement of water in fish bearing streams and rivers.	4. Has all project infrastructure in watercourses been designed and constructed to not unduly prevent the movement of water in fish bearing streams and rivers?	Yes	Yes	No	Completed	Site Enviro	Environmental Superintendent	B-24-3 - "2023 NIRB Annual Report - Appendix G.2.6 (Tote Road Fish Habitat) - 1 of 8 - As Sent" document, 'Section 3.0 - Aquatic Monitoring' section (Pages 7-9)	Interviewed Environmental and Regulatory Compliance Manager - Issues noted in the 2020 report will be addressed in 2021. Environmental and Regulatory Compliance Manager (Feb 2023): Project infrastructure is regularly inspected to identify any conditions that may unduly prevent the movement of water in fish bearing streams and rivers. Baffinland works to correct any issues identified, in cooperation with regulatory authorities including Fisheries and Oceans Canada and the Nunavut Water Board.
5	48(a)	5.a. The Proponent shall develop plans to conduct additional surveys for the presence of arctic char in freshwater bodies in relation to the Tote Road...	5.a. Have plans been developed to conduct additional surveys for the presence of Arctic Char in Freshwater bodies in relation to the Tote Road?	Yes	No	No	Completed	Site Enviro	Environmental Superintendent	Technical Memo "Mary River Project: Milne Inlet Tote Road Monitoring: Results of Additional Stream Crossing Monitoring, 2021" (Section 1.0) (Refer to B-22B-31.)	Interviewed Environmental and Regulatory Compliance Manager (as part of June 2019 report) - Fish surveys undertaken by Baffinland are in general for Arctic Char.
		5.b. and ongoing monitoring of arctic char health where applicable, within watersheds proximal to the Tote Road.	5.b. Has a plan been implemented to monitor Arctic Char health, within watersheds proximal to the Tote Road?	Yes	No	No	Completed	Site Enviro	Environmental Superintendent	B-22B-38. "Aquatic Effects Monitoring Plan" document, Section 3.3.6 Fish (Arctic Char) Health (pages 55-58)	Arctic Char health monitoring program implementation to begin in 2022 as described in Aquatic Effects Monitoring Plan

Project Certificate (PC) Conditions

<div>Name of Auditor:<div>BDO Canada LLP</div></div> <div>Date of Audit:<div>30-Jun-24</div></div>		<div>Completion Rate:</div> <div>Total # of audit questions with evidence provided supporting completion of the audit question78</div> <div>Percentage of applicable audit questions with evidence provided supporting completion of the audit question99%</div>									
Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence Changed (Yes or No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Interview Notes
		5.c. The Proponent shall consult with the MHTO regarding the design, timing, and location of proposed surveys and ongoing monitoring.	5.c. Has Baffinland consulted the MHTO regarding the design, timing and location of proposed surveys and ongoing monitoring?	Yes	No	No	Completed	Site Enviro	Environmental Superintendent	"MHTO Meeting Minutes" (refer to B-22B-32.) and "Milne Freshwater Fish Health Study" (refer to B-22B-33.)	Interviewed Environmental and Regulatory Compliance Manager – Baffinland engaged the MHTO in 2021 to develop and implement monitoring arctic char monitoring. A meeting was held in Feb 2021, and scope of work prepared in July 2021 for MHTO review and comment.
6	53	The Proponent shall demonstrate consideration for the following (6a-6f): 6.a. Steps taken to prevent caribou mortality and injury as a result of train and vehicular traffic, including operational measures meant to maximize the potential for safe traffic relative to operations on the Milne Inlet Tote Road and associated access roads.	Has Baffinland demonstrated consideration for the following (6a-6f): 6.a. Have measures been taken to prevent caribou mortality and injury from vehicle traffic, particularly the Tote Road and associated access roads?	Yes	No	No	Completed	Site Enviro	Environmental Superintendent	"Terrestrial Environment Mitigation and Monitoring Plan" document, "Mortality" Section 3.3.2.3 (Page 27) (refer to B-23A-1.)	Additionally, Baffinland modifies vehicle speeds along the Tote Road and throughout site based on weather conditions and visibility to ensure that both wildlife and workers remain safe. These modifications are distributed to site personnel in the form of a daily weather report
		6.b. Specific measures intended to address the reduced effectiveness of visual protocols for the Milne Inlet Tote Road and access roads/trails during times of darkness and low visibility must be included.	6.b. Have measures been taken to address the effectiveness of visual protocols for the Tote Road and access roads during times of darkness?	Yes	No	No	Completed	Site Enviro	Environmental Superintendent	Refer to B-22B-34, for an example of Tote Road speed adjustments based on weather conditions and visibility. "Terrestrial Environment Mitigation and Monitoring Plan" document, "Mortality" Section 3.3.2.3 (Page 27) (refer to B-23A-1.)	Sustainability specialist/Manager, Community Resource Services (Sept 2022):
		6.c. Monitoring and mitigation measures at points where the Tote Road passes through caribou calving areas, particularly during caribou calving times. The details of these monitoring and mitigation measures shall be developed in conjunction with the Terrestrial Environment Working Group.	6.c. Have monitoring and mitigation measures, at points where the Tote Road passes through caribou calving areas, been developed in conjunction with the Terrestrial Environment Working Group?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-22B-8A and B-22B-8B for discussions on caribou with the Terrestrial Environment Working Group (TEWG) in June 2022 Refer to B-22B-24 "2023 Proposed Terrestrial Monitoring Programs." Refer to Section 3.3, Section 4.2.3.2 and Figure 3.2 (Caribou Decision Framework - Tote Road) in B-23A-1 DRAFT Terrestrial Environment Mitigation and Monitoring Plan (TEMMMP)	At the June 23rd, 2022 TEWG meeting, working group members and Baffinland discussed caribou monitoring, including recommended modifications to the current program. These recommendations included expanding the aerial survey area to the west, and changing the timing of the survey to ensure it does not coincide with GN surveys. These recommendations are being considered for the upcoming field seasons. Sustainability Specialist (Feb 2023) Refer to the red outlined area on slide 18 of B-22B-8A from the Feb 2023 TEWG meeting to see the expanded area for the proposed 2023 caribou aerial survey, based on TEWG feedback. 22-Aug-2023 (Sustainability Specialist): Note that the aforementioned caribou aerial survey was conducted in March 2023 and was modified to include feedback from referenced minutes. Refer to A-23A-23 for the preliminary caribou aerial survey program report.
		6.d. Evaluation of the effectiveness of proposed caribou crossings over the Milne Inlet Tote Road and access roads as well as the appropriate number.	6.d. Have the proposed caribous crossings over the Tote Road and access been evaluated for effectiveness?	Yes	No	No	Completed	Site Enviro	Environmental Superintendent	"Terrestrial Environment Mitigation and Monitoring Plan" document, "Movement" Section 3.3.2.2 (Page 25) (refer to B-23A-1.)	Sustainability specialist/Manager, Community Resource Services (Sept 2022):
		6.e. Protocols for documentation and reporting of all caribou collisions and mortalities...	6.e. Have protocols for documentation and reporting of all caribou collisions and mortalities been established?	Yes	Yes	Yes	Completed	Site Enviro	Environmental Superintendent	Refer to B-22B-35 for internal tracking log that documents all wildlife injuries and mortalities to be included in Terrestrial Environment Annual Monitoring Report (TEAMR). Example included in section 11.1 Wildlife Interactions and Mortalities in the 2021 TEAMR (B-22B-7.). "Terrestrial Environment Mitigation and Monitoring Plan" document, "Mortality" Section 3.3.2.3 (Page 27) (refer to B-23A-1.) Refer to B-23A-15B 2022 Terrestrial Annual EnvironmentMonitoring Report Section 12.2, P. 240. Refer to B-24A-10 Executive Summary TEAMR pages xiv - Wildlife Interactions and B-24A-11 Caribou Decision Framework	At the June 23rd, 2022 TEWG meeting, working group members and Baffinland discussed caribou monitoring, including recommended modifications to the current program. These recommendations included expanding the aerial survey area to the west, and changing the timing of the survey to ensure it does not coincide with GN surveys. These recommendations are being considered for the upcoming field seasons. Sustainability Specialist (Feb 2023) Refer to the red outlined area on slide 18 of B-22B-8A from the Feb 2023 TEWG meeting to see the expanded area for the proposed 2023 caribou aerial survey, based on TEWG feedback. 22-Aug-2023 (Sustainability Specialist): Note that the aforementioned caribou aerial survey was conducted in March 2023 and was modified to include feedback from referenced minutes. Refer to A-23A-23 for the preliminary caribou aerial survey program report.
6 (cont'd)	53 (cont'd)	6.f. as well as mechanisms for adaptive management responses designed to prevent further such interactions.	6.f. Has a mechanism for adaptive management response, which is designed to prevent further caribou interactions, been developed?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 3.3, Section 4.2.3.2 and Figure 3.2 (Caribou Decision Framework - Tote Road) in B-23A-1 DRAFT Terrestrial Environment Mitigation and Monitoring Plan (TEMMMP)	Environmental Monitoring Specialist (Sep 2024): Baffinland has started revising the TEMMP this year. The revised Management Plan is currently under review and was not finalized in Q2.
7	76	7. The Proponent shall develop a comprehensive Marine Environmental Effects Monitoring Program to address concerns and identify potential impacts of the Project on the marine environment.	7. Has Baffinland developed a comprehensive Environmental Effects Monitoring Program to address concerns and identify potential impacts of the project on the MARINE environment?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 2 of B-23A-9 DRAFT Marine Monitoring Plan Refer to B-24A-1 Final 2023 Marine Environmental Effects Monitoring Report, which outlines the current marine environmental effects monitoring program and results. Refer to 2023 NIRB Annual Report (A-24A-12); Appendix G.6.8	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Note that the 2021 Marine Environmental Effects Monitoring Report is under review at the time of this submission and will be completed prior to the end of Q3 2022. Programs are ongoing in 2022, starting in July 2022.
		8.a. The Proponent shall conduct hydrodynamic modelling in the Milne Inlet Port area to determine the potential impacts arising from disturbance to sediments including re-suspension and subsequent transport and deposition of sediment.	8.a. Has Baffinland conducted hydrodynamic modelling in the Milne Inlet Port area to determine the potential impacts arising for the disturbance to sediments, including re-suspension and subsequent transport and deposition of sediment?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	"Baffinland Iron Mines 2023 Annual Report to the Nunavut Impact Review Board" presentation (Page 297-301) (Refer to A-24A-12) Refer to PC T&C No. 84 (p. 302) and T&C No. 85 (p.303) in the 2023 NIRB Annual Report (A-24A-12) Refer to Sections 4.2 and 4.3 in B-23-A DRAFT Ship Wake Propeller Wash Report. Refer to Section 3 of B-23A-4 DRAFT Ballast Water Dispersion Modelling Report	Sustainability specialist/Manager, Community Resource Services (Sept 2022): When completed, reported in the NIRB annual report Sustainability Specialist (Feb 2023): Baffinland is currently developing a ballast water dispersion model, as well as a ship wake and propeller wash dispersion model as part of the Sustaining Operations Proposal application to the NIRB. This will be finalized in Q1 or Q2 of 2023.

Project Certificate (PC) Conditions

Name of Auditor:

BDO Canada LLP

Date of Audit:

30-Jun-24

Completion Rate:

Total # of audit questions with evidence provided supporting completion of the audit question

78

Percentage of applicable audit questions with evidence provided supporting completion of the audit question

99%

Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence Changed (Yes or No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Interview Notes
8	83a	8.b. The modelling results shall be used to update the marine water and sediment quality monitoring and mitigation program to include activities associated with the construction and operation of the Milne Inlet Port.	8.b. Have the modeling results been used to update the marine water and sediment quality monitoring and mitigation program to include activities associated with the construction and operation of the Milne Inlet Port?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-22B-25A and B-22B-25B showing proposed changes to 2023 program as shared with the Marine Environment Working Group (MEWG) in Feb 2023. Refer to B-23A-11 for email communication from QIA suggesting new site locations to be sampled during MEEMP program to address use of capesize vessels Refer to B-23A-10 for email communication indicating completion of sampling for new sampling sites proposed by QIA	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Changes and modifications to the 2022 marine environmental effects monitoring program based on previous results were outlined in WSP Golden's presentation to the MEWG on June 14th, 2022 22-Aug-2023 (Sustainability Specialist): In 2023, Baffinland modified its benthic sediment and infaunal monitoring programs by monitoring programs by conducting annual sampling at existing sites SW-1 through SW-4, SE-1B-1 and SNW-1, and at two (2) new sites situated to ensure that any changes in bottom scouring by these longer, deeper capesized vessels are captured—one site offshore the northwest corner of the dock at a similar distance/depth to SNW-1, the other between SW-1 and SW-2 but at the 25 m depth contour.
		8.c. The monitoring program shall include an ongoing assessment of the potential introduction of metals that bio-accumulate in the marine food chain.	8.c. Does the monitoring program include an ongoing assessment of the potential introduction of metals that bio-accumulate in the marine food?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Memo submitted to NIRB on Marine Mammal Health Monitoring (Refer to B-22B-5) Refer to B-22B-25A and B-22B-25B for Proposed 2023 marine monitoring programs presentation. Refer to B-24A-1 2023 Marine Environmental Effects Monitoring Report, specifically Chapter 7.0 Fish Health and Tissue Chemistry. Refer to PC T&C No. 113; p. 389-394 in A-24A-12 2023 NIRB Annual Report.	Document submitted in response to recommendations/information request from NIRB. Sustainability specialist/Manager, Community Resource Services (Sept 2022): Metal concentrations are determined for sediment and water quality samples as per the Marine Environmental Effects Monitoring Program (MEEMP). Refer to B-14 for methodologies and program results, as the 2021 MEEMP Report has not been finalized at the time of this submission.
		8.d. In the 2023 Annual Report, the Proponent is required to provide the Board with updates to the marine water and sediment quality monitoring and mitigation program necessary to reflect the increased use of larger ore vessels (Baby Cape and Capesize) at Milne Port.	8.d. Has the Proponent provided marine water and sediment quality monitoring and mitigation necessary to reflect increased use of larger ore vessels at Milne Port in the 2023 Annual Report?	Yes	Yes	Yes	Completed	ESG	Senior Manager Environment Social and Governance	Refer to pages ii and iv of the 2023 Marine environmental Effects Monitoring Program Report executive Summary B-24A-9 2023 MEEMP Report Executive Summary	2024A Update, Sr. Manager ESG, BIM provided marine and sediment monitoring in 2023 through the Marine Environmental Effects Monitoring Program as evidenced in the TC 83 and the MEEMP Report. Executive Summary as evidence B-24A-8 pages ii and iv.
9	84	9.a. The Proponent shall update its sediment redistribution modeling once ship design has been completed and...	9.a. Has Baffinland updated its sediment redistribution modeling since ship design was completed?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	B-24A-7 Ship Wake and Propeller Wash Assessment Report	Interviewed Sustainability Specialist - Built for purpose ships were not commissioned for this phase of the Project, therefore question is not applicable. 22-Aug-2023 (Sustainability Specialist): Baffinland modeled sediment scour potential for capesized vessels - results are summarized in Sections 4 and 5 of B-23A-5. Additionally, the sediment sampling for the MEEMP program was modified to address the use of larger vessels (refer to response to Concern #8 for additional details).
		9.b. sampling should be undertaken to validate the model and to inform sampling sites and the monitoring plan.	9.b. Has sampling been undertaken by Baffinland to validate the model and to inform sampling sites and the monitoring plan?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Chapter 3.0 Marine Sediment Quality in B-24A-5 2023 Marine Environment Effects Monitoring Report. Refer to B-23A-10 for email communication indicating completed sampling events for new sediment sites.	Interviewed Sustainability Specialist - Built for purpose ships were not commissioned for this phase of the Project, therefore question is not applicable. Sustainability Specialist (Feb 2023) - Baffinland does monitor sediment distribution and quality as part of the MEEMP program. Extensive sampling is conducted at targeted sites based on trends and results that may suggest there is a potential Project-related impact.
10	85	10.a. The Proponent shall develop a monitoring plan to verify its impact predictions associated with sediment redistribution resulting from propeller wash in shallow water locations along the shipping route. If monitoring detects negative impacts from sediment redistribution, additional mitigation measures will need to be developed and implemented.	10.a. Has Baffinland developed a monitoring plan to verify its impact predictions associated with sediment redistribution resulting from propeller wash in shallow water locations along the shipping route?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-22B-25A and B-22B-25B for 2022 preliminary sediment quality results and proposed 2023 monitoring program presentation. Refer to Chapter 3.0 Marine Sediment Quality in 2023 Marine Environment Effects Monitoring Report (B-24A-5) Refer to B-24A-7 Ship Wake and Propeller Wash Assessment Report Refer to B-23A-11 for email communication from QIA suggesting new site locations to be sampled during MEEMP program to address use of capesize vessels Refer to B-23A-10 for email communication indicating completion of sampling for new sampling sites proposed by QIA	Interviewed Sustainability Specialist - PC Condition 885 was designed to address potential ship propeller wash effects in shallow water areas for the Southern Shipping Route, which is not applicable to the current phase of the Project. Sustainability Specialist (Feb 2023): Baffinland is currently developing a ship wake and propeller wash dispersion model as part of the Sustaining Operations Proposal application to the NIRB. This will be finalized in Q1 or Q2 of 2023. For the 2022 field season, the sediment sampling component of the MEEMP program still serves as a monitoring method for sediment redistribution. The Marine Environmental Effects Monitoring Plan is also currently being revised to the "Marine Monitoring Plan" and will be released in Q3 of 2023.
		10.b. If monitoring detects negative impacts from sediment redistribution, additional mitigation measures will need to be developed and implemented.	10.b.1. Has the monitoring program detected any negative impacts from sediment redistribution?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Dec 2nd, 2022 MEWG Minutes (B-22B-27) for discussion relating to delineating area scoured by propeller wash. Refer to Ship Wake and Propeller Wash Assessment Report: B-24A-7 Refer to Chapter 3.0 Sediment Quality in 2023 MEEMP Report of B-24A-5	Sustainability Specialist (Feb 2023) - While the current sediment sampling program is not based off of a model, it is informed by previous results. There was a grain size anomaly at sampling site SW-02 that was observed in 2022. Extensive sampling was completed in 2022 at SW-02 and preliminary results show that grain size distribution has returned to baseline conditions. Additionally, a small area of propeller wash scour was observed during the 2022 field program, which was discussed at the Dec 2nd, 2022 MEWG meeting. This area is being delineated and further investigated as part of the 2023 MEEMP Program.

Project Certificate (PC) Conditions

Completion Rate:											
Name of Auditor:				Total # of audit questions with evidence provided supporting completion of the audit question							
Date of Audit:				Percentage of applicable audit questions with evidence provided supporting completion of the audit question							
Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence (Yes or No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Interview Notes
			10.b.2. If negative impacts from sediment redistribution have been identified, have additional mitigation measures been developed and implemented?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Chapter 3.2.2 Modifications to the Program (2023) in B-24A-1 2023 Marine Environmental Effects Monitoring Program. Refer to Section 3.2.4 Program Modifications of B-23A-9 DRAFT Marine Monitoring Plan. Refer to Dec 2nd, 2022 MEWG Minutes (B-22B-27) for discussion relating to delineating area scoured by propeller wash.	Interviewed Sustainability Specialist - PC Condition 885 was designed to address potential ship propeller wash effects in shallow water areas for the Southern Shipping Route, which is not applicable to the current phase of the Project. Sustainability Specialist (Feb 2023) - While the current sediment sampling program is not based off of a model, it is informed by previous results. There was a grain size anomaly at sampling site SW-02 that was observed in 2021. Extensive sampling was completed in 2022 at SW-02 and preliminary results show that grain size distribution has returned to baseline conditions. Additionally, a small area of propeller wash scour was observed during the 2022 field program, which was discussed at the Dec 2nd, 2022 MEWG meeting. This area is being delineated and further investigated as part of the 2023 MEEMP Program.
		10.c. In the 2023 Annual Report, the Proponent is required to identify updates to the monitoring plan to reflect the increased use of larger ore vessels (Baby Cape and Capesize) at Milne Port	10.c. Has the Proponent identified updates in the 2023 Annual Report to reflect the increased use of larger ore carriers at Milne Port?	Yes	Yes	Yes	Completed	ESG	Senior Manager, ESG	Refer to B-24A-9 2023 MEEMP Report Executive Summary and A-24A-12 2023 annual report page 297-298	This is repetitive with TC 83 evidence but can be found on page 297 of the annual report and in the 2023 MEEMP Report executive Summary B-24A-9
11	87	11.a. The Proponent shall develop a detailed monitoring program at a number of sites over the long term to evaluate changes to marine habitat and organisms...	11.a. Has Baffinland developed a detailed monitoring program at a number of sites to evaluate changes to marine habitat and organisms?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	"Baffinland Iron Mines 2023 Annual Report to the Nunavut Impact Review Board" Appendix G.6.8 (refer to A-24A-12) Refer to B-24A-1 2023 Marine Environmental Effects Monitoring Program (MEEMP) Report Refer to Section 3.0 Component Studies of B-23A-9 DRAFT Marine Monitoring Plan.	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Program run annually including in 2022. Sustainability Specialist (Feb 2023) - Expanded MEEMP program will be conducted in 2023 based on program frequency outlined in slide 34 of B-22B-25A and B-22B-25B
		11.b. and to monitor for non-native introductions resulting from Project-related shipping.	11.b. Does Baffinland monitor for non-native introductions resulting from Project-related shipping?	Yes	Yes	Yes	Completed	ESG	Environmental Monitoring Specialist	"Baffinland Iron Mines 2023 Annual Report to the Nunavut Impact Review Board" Appendix G.6.8 (refer to A-24A-12) Refer to Chapter 8.0 Non-Indigenous Species and Aquatic Invasive Species (NIS/AIS) Monitoring Program in B-24A-1 2023 Marine Environmental Effects Monitoring Report Refer to B-23A-12 DRAFT DFO Ballast Water Study Plan Refer to Section 3.7 NIS/AIS of B-23A-9 DRAFT Marine Monitoring Plan. Refer to B-23A-2 DRAFT AIS Risk Assessment and Hull Fouling Report	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Program run annually including in 2022. Sustainability Specialist (Feb 2023) - As outlined in Part A, Baffinland is currently having bilateral discussions with DFO to discuss the feasibility of a collaborative ballast water sampling program (NIS/AIS) for the upcoming 2023 shipping season. 22-Aug-2023 (Sustainability Specialist): Baffinland has expanded its NIS/AIS monitoring program in 2023 to include a collaborative biological sampling program with DFO. This is scheduled to occur from Sep 20-Oct 4 at Milne Port and will involve sampling ballast tanks on board vessels for NIS/AIS after the water has undergone treatment. This program also involved a training component with Inuit participants at the Port of Burlington in Ontario, which ran from August 11th until the 21st, 2023.
		11.c. This program needs to be able to detect changes that may have biological consequences and should be initiated several years prior to any ballast water discharge into Steensby Inlet and Milne Inlet to collect sufficient baseline data and should continue over the life of the Project.	11.c. Does the program detect changes that may have biological consequences, including sufficient baseline data?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	"Baffinland Iron Mines 2023 Annual Report to the Nunavut Impact Review Board" Appendix G.6.8 refer to A-24A-12 Refer to Chapter 8.0 Non-Indigenous Species and Aquatic Invasive Species (NIS/AIS) Monitoring Program in B-24A-1 2023 Marine Environmental Effects Monitoring report Refer to Chapter 8 in Appendix G.6.9 of B-22A-8 (2022 NIRB Annual Report) Refer to Section 3.7 of B-23A-9 DRAFT Marine Monitoring Plan.	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Program run annually including in 2022.
12	89	12.a. The Proponent shall develop and implement an effective ballast water management program...	12.a. Has Baffinland developed and implemented a ballast water management program?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	"Baffinland Iron Mines 2023 Annual Report to the Nunavut Impact Review Board" in Appendix G.6.8 in A24A-12 Refer to B-22B-28 Ballast Water Management Plan Refer to B-23A-12 DRAFT DFO Ballast Water Study Plan Refer to slides 44-46 of B-23A-13 - NIRB Marine Mitigation Workshop Slides (ENG, IKT) Refer to PC T&C No. 89 (p. 312-316) in A-24A-12 2023 NIRB Annual Report.	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Program run annually including in 2022. Sustainability Specialist (Feb 2023) - The Ballast Water Management Plan is currently being updated and undergoing senior review. A finalized version will be released in Q2 of 2023. 22-Aug-2023 (Sustainability Specialist): Baffinland has expanded its NIS/AIS monitoring program in 2023 to include a collaborative biological sampling program with DFO. This is scheduled to occur from Sep 20-Oct 4 at Milne Port and will involve sampling ballast tanks on board vessels for NIS/AIS after the water has undergone treatment. This program also involved a training component with Inuit participants at the Port of Burlington in Ontario, which ran from August 11th until the 21st, 2023.
		12.b. that may include the treatment and monitoring of ballast water discharges in a manner consistent with applicable regulations and/or exceed those regulations if they are determined to be ineffective for providing the desired and predicted results.	12.b. Does the water management program ensure that the treatment and monitoring of ballast water discharges are conducted in a manner consistent with applicable regulations?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	"Baffinland Iron Mines 2023 Annual Report to the Nunavut Impact Review Board" Appendix G.6.8 refer to A-24A-12 "Ballast Water Management Plan", "Relationship to Other Management Plans" section 1.1 (page 5) & Section 1.5.1 (page 6-8) refer to B-22B-28) Refer to slides 44-46 of B-23A-13 - NIRB Marine Mitigation Workshop Slides (ENG, IKT) Refer to PC T&C No. 89 (p. 312-316) in A-24A-1 2023 NIRB Annual Report.	Interviewed Sustainability Specialist - NIRB Annual report provides a summary of 2019 results collected through the Marine Environmental Effects Monitoring Program and Aquatic Invasive Species Program. Sustainability specialist/Manager, Community Resource Services (Sept 2022): Program run annually including in 2022.
		12.c. The ballast water management program shall include, without limitation, a provision that requires ship owners to test their ballast water to confirm that it meets the salinity requirements of the applicable regulations prior to discharge at the Milne Port...	12.c. Does the ballast water management program include a provision that requires ship owners to test their ballast water to confirm that it meets the salinity requirements of the applicable regulations prior to discharge at Milne Port?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	"Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 299-304) Refer to B-22B-28 "Ballast Water Management Plan" document, "Monitoring and Controls" section 3 (Page 12) Refer to slides 44-46 of B-23A-13 - NIRB Marine Mitigation Workshop Slides (ENG, IKT) Refer to PC T&C No. 89 (p. 312-316) in A-24A-12 2023 NIRB Annual Report.	

Project Certificate (PC) Conditions

Name of Auditor: BDO Canada LLP		Completion Rate:									
Date of Audit: 30-Jun-24		Total # of audit questions with evidence provided supporting completion of the audit question78									
		Percentage of applicable audit questions with evidence provided supporting completion of the audit question99%									
Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence Changed (Yes or No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Interview Notes
12 (cont'd)	89 (cont'd)	12.d. and a requirement noting that the Proponent, in choosing shipping contractors will, whenever feasible, give preference to contractors that use ballast water treatment in addition to ballast water exchange.	12.d. Does Baffinland choose shipping contractors, whenever feasible, that use ballast water treatment in addition to ballast water exchange?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist/ Senior Manager of Environmental Social Governance	"Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 299 -304) (refer to B-228-26) Refer to B-228-11 "2022 Vessels with BWTs" for summary of vessels that both treated and exchanged ballast water. A summary of ballast water management protocols, including exchange and treatment, for the 2022 season was given in slides 11-13 at the June 14th MEWG meeting (refer to B-228-4). Ballast water management protocols were outlined in slide 17 of the 2022 End of Shipping Season Meeting slide deck (B-228-10A and B-228-10B) presented to the MHFO and Hamlet in Feb 2023.	Interviewed Sustainability Specialist (as part of December 2019 report) - All vessels are required to follow regulatory requirements for ballast water exchange, treatment and management. Vessels are in the process of being fitted with treatment systems in a phased manner as required under D2 Compliance with the International Maritime Organization and Transport Canada regulatory standards. All vessels are anticipated to have treatment systems by 2024. Manager, Community Resource Services(Feb 2022): A total of 28 vessels had treatment systems installed on board out of the 38 contracted to BIM in 2021 (see attached list B-228-11). Those vessels with onboard treatment systems accounted for 55 calls to port out of 73 vessels (75%) that would have released ballast water in Milne Port that has also been treated. Breakdown of type of treatment system is also included (91% electro chlorination, remaining 9% UV). Standing instructions to Masters 2021 (refer to B-228-13" SITM 2021") stipulates that all vessels with onboard BTWS treat and exchange water. Sustainability specialist/Manager, Community Resource Services (Sept 2022): Shipping season only begins in July so updates to be provided by end of year on vessel treatment systems.
13	91	13.a. The Proponent shall develop a detailed monitoring plan for Steensby Inlet and Milne Inlet for fouling that complies with all applicable regulatory requirements and guidelines as issued by Transport Canada...	13.a. Has Baffinland developed a detailed monitoring plan for Steensby Port and Milne Inlet for fouling that complies with all applicable regulatory requirements and guidelines as issued by Transport Canada?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	"Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 307 -309) (refer to B-228-26) Refer to B-228-29 DRAFT 2022 MEEMP Hull Fouling Options Analysis. Refer to B-24A-6 Update AIS Risk Assessment and Hull Fouling Report	Sustainability Specialist (Feb 2023) - Biofouling Options Analysis is still in draft form and will be finalized in Q1 or Q2 of 2023 as part of the Sustaining Operations Proposal Application.
		13.b. and includes sampling areas on ships where antifouling treatment is not applied such as the areas where non-native species are most likely to occur.	13.b. Does this include sampling areas on ships where antifouling treatment is not applied, such as the areas where non-native species are most likely to occur?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to section 8.3.3, p. 1484 of the 2020 Marine Environmental Effects Monitoring Program Report (B-228-30) Refer to B-228-29 DRAFT 2022 MEEMP Hull Fouling Options Analysis. Refer to B-24A-6 Updated AIS Risk Assessment and Hull Fouling Report	Interviewed Sustainability Specialist - Extensive surveying is conducted along various areas of the ship (i.e. bowlocker, hull, nose, etc.). Sampling completed and reported in the 2019 NIRB Annual Report and specialized report Draft 2019 Marine Environmental Effects Monitoring Program (MEEMP) and Aquatic Invasive Species (AIS) Monitoring Program. Sustainability specialist/Manager, Community Resource Services (Sept 2022): Ship hull biofouling has been included in the NIS/AIS program since 2018 and consists of conducting under water video surveys of the hulls or ore carriers using ROV-based under-water video system.
14	104	Subject to safety considerations and the potential for conditions as determined by the crew of transiting vessels, to result in route deviations: 14.a. The Proponent shall require, for shipping to/from Steensby Port, project vessels to maintain a route to the south of Mill Island to prevent disturbance to walrus and walrus habitat on the northern shore of Mill Island. B	Subject to safety considerations and the potential for conditions as determined by the crew of transiting vessels, to result in route deviations: 14.a. Does Baffinland ensure project vessels shipping to/from Steensby Port maintain a route to the south of Mill Island to prevent disturbance to walrus and walrus habitat on the northern shore of Mill Island?	Not Applicable	No	No	Not Started	ESG	Environmental Monitoring Specialist	N/A	Interviewed Sustainability Specialist - This phase of the Project is not currently active therefore question is not applicable.
		14.b. Where project vessels are required to transit to the north of Mill Island owing to environmental or other conditions, an incident report is to be provided to the Marine Environment Working Group and the NIRB within 30 days...	14.b. If project vessels are required to transit to the north of Mill Island due to environmental or other conditions, does Baffinland provide an incident an incident report to the Marine Environment Working Group and the NIRB within 30 days?	Not Applicable	No	No	Completed	ESG	Environmental Monitoring Specialist	N/A	Interviewed Sustainability Specialist - This phase of the Project is not currently active therefore question is not applicable.
		14.c. noting all wildlife sightings and interactions as recorded by shipboard monitors.	14.c. Does the incident report note all wildlife sightings and interactions as recorded by shipboard monitors?	Not Applicable	No	Yes	Completed	ESG	Environmental Monitoring Specialist	N/A	22-Aug-2023 (Sustainability Specialist) - This Phase of the Project is currently inactive and therefore the question is not applicable. No vessels are transiting north of Mill Island, therefore no incident report is developed and no wildlife sightings/interactions are recorded. Note that the SBO program and MMON programs do occur for the northern shipping route (not applicable to this line item).
		14.d. The Proponent shall summarize all incidences of significant deviations from the nominal shipping routes for traffic to/from Milne Port and Steensby Port as presented in the FEIS and FEIS Addendum to the NIRB annually...	14.d. Does Baffinland give instructions to vessel captains to avoid significant deviations from the nominal shipping routes for traffic to/from Milne Port and Steensby Port, subject to safety considerations as determined by the crew, and summarize all incidences of significant deviations from the nominal shipping routes for traffic to/from Milne Port and Steensby Port, as presented in the FEIS and FEIS Addendum to the NIRB annually?	Yes	Yes	No	Completed	ESG	Engagement Lead/ Manager of Environmental Social Governance	Refer to A-24A-4 2024 Standing Instructions to Vessel Masters (A-24A-4), which is distributed to all vessel owners and operators. All deviations from the shipping route are tracked by the community-based shipping monitors and captured in a deviation report (refer to B-228-14 for an example).	
		14.e. with corresponding discussion regarding justification for deviations and any observed environmental impacts.	14.e. Has a corresponding discussion occurred regarding justification for deviations and any observed environmental impacts?	Yes	Yes	Yes	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A-8a and B-24A-8b for examples of Ship Deviation Reports Refer to PC T&C No. 103 (p. 350-357) and T&C 120 (p. 405-406) in A-24A-12 2023 NIRB Annual Report.	Regional Monitoring Specialist (Sept 2024): Project vessels are required to stay on the nominal shipping route during the shipping season, except for safety reasons. In 2024, there were deviations to avoid collision with drifting icebergs.
15	105	15.a. The Proponent shall ensure that measures to reduce the potential for interaction with marine mammals, particularly in Hudson Strait and Milne Inlet, are identified and implemented prior to commencement of shipping operations. These measures could include, but are not limited to...	15.a. Has Baffinland reduced the potential for interaction with marine mammals, particularly in Hudson Strait and Milne Inlet?	Yes	Yes	No	Completed	ESG	Senior Manager of Environmental Social Governance	Refer to Table 5.1, p.19-20, Mitigation Measures for Marine Mammals in the 2024 NIRB Marine Shipping and Vessel Management Report (A-24A-12). Refer to A-23A-19 and A-23A-16 Refer to section 5.2 of the 2022 Narwhal Adaptive Management Response Plan, p. 19, of the 2022 Shipping and Marine Wildlife Management Plan, Appendix 1, of the 2022 NIRB Marine Shipping and Vessel Management Report (B-228-12).	Sustainability Specialist (Feb 2023) The Shipping and Marine Wildlife Management Plan is currently undergoing revisions and an updated version will become available in Q1 or Q2 of 2023.
		15.c. Reduced shipping speeds where ship-marine mammal interactions are most likelyB	15.c. Has Baffinland reduced shipping speeds where ship-marine mammal interactions are most likely?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to slides 29-31 in B-228-10A and B-228-10B 2022 End of Shipping Season Slides. Refer to Table 5.1 p. 19-20 in the 2024 NIRB Marine Shipping and Vessel Management Report (A-24A-12). Refer to Section 2: Navigation in A-24A-4 2024 Standing Instructions and General Information for Masters of Vessels (SITM).	Interviewed Sustainability Specialist (as part of December 2019 report) - Speeds have been reduced below project requirements (should be 7 -10 knots) as Baffinland has communicated and enforced a speed limit of 9 knots for all Baffinland-contracted vessels throughout the 2019 shipping season. Sustainability specialist/Manager, Community Resource Services (Sept 2022): Baffinland continues to enforce a speed limit of 9 nm/h for all Baffinland contracted vessels. The MHFO recommended a further reduction in speed and Baffinland explored this option and determined that speeds cannot be lowered for various reasons.

Project Certificate (PC) Conditions

Name of Auditor:

BDO Canada LLP

Date of Audit:

30-Jun-24

Completion Rate:

Total # of audit questions with evidence provided supporting completion of the audit question

78

Percentage of applicable audit questions with evidence provided supporting completion of the audit question

99%

Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence Changed (Yes or No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Interview Notes
16	106	16.a. The Proponent shall ensure that shipboard observers are employed during seasons where shipping occurs	16.a. Has Baffinland ensured that shipboard observers are employed during seasons where shipping occurs?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to slide 37 in B-22B-25A and B-22B-25B for 2022 SBO Program Summary. Refer to B-24A-2 2023 Ship based Observer Program Report Refer to slide 7 of B-22B-10A and B-22B-10B for October 2022 ice conditions.	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Baffinland will be conducting a two-week shipboard observer program in October, 2022, which was outlined in the June 14th, 2022 MEWG meeting by WSP Golder Sustainability Specialist (Feb 2023): The SBO Program was not run in 2022 due to unsafe ice conditions at the end of the season that prevented vessel transits. The Marine Mammal Observation Network (MMON) program was conducted again this year and results will be captured in the 2022 NIRB Report.
		16.b. and provided with the means to effectively carry out assigned duties.	16.b. Has Baffinland provided shipboard observers with the means to carry out assigned duties?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-22B-16 for the SBO Training Manual that is provided to participants. 2023 training will be consistent with 2019.	Sustainability specialist/Manager, Community Resource Services (Sept 2022): All SBOs undergo internal training with WSP Golder, and must complete their marine standard for training, certification, and watchkeeping (STCW) certificate prior to participating in the program. SBO Training Manual that is provided to participants.This manual was used during the last SBO program in 2019 and will be consistent with training provided for 2022.
17	109	17.a. The Proponent shall conduct a monitoring program to confirm the predictions in the FEIS with respect to disturbance effects from ships noise on the distribution and occurrence of marine mammals.	17.a. Has a monitoring program been implemented that confirms the predictions in the FEIS with respect to disturbance effects from ships noise on the distribution and occurrence of marine mammals?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A-3 for the 2023 Acoustic Monitoring Program Report. Refer to Appendix G.6.7 and G.6.2 in A-24A-12 (2023 NIRB Annual Report) for the 2023 Brucehead Shore-based Monitoring Report and Marine Mammal Aerial Survey Report, respectively Refer to B-22B-31 "2022 Vessel Convoy Analysis Preliminary Report." Refer to Table 4.24 Marine Mammals Impact Evaluation in A-24A-12 NIRB Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan.	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Note that the 2023 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q3 2022 but results were made available in the 2023 NIRB Annual report. Sustainability Specialist (Feb 2023): Vessel convoys were introduced for the first time during the 2022 shipping season to reduce total duration of sound exposure. The acoustic monitoring results comparing ship convoys to individual transits are outlined in the 2022 Vessel Convoy Analysis Preliminary Report.
		17.b. The survey shall be designed to address effects during the shipping seasons, and include locations in Hudson Strait,	17.b. Has the survey been designed to address affects during the shipping seasons, and include locations in Hudson Strait?	Not Applicable	No	No	Completed	ESG	Environmental Monitoring Specialist	N/A	Interviewed Sustainability Specialist - This phase of the Project is not currently active therefore question is not applicable.
		17.c. Foxe Basin,	17.c. Foxe Basin?	Not Applicable	No	No	Completed	ESG	Environmental Monitoring Specialist	N/A	Interviewed Sustainability Specialist - This phase of the Project is not currently active therefore question is not applicable.

Project Certificate (PC) Conditions

Name of Auditor:

BDO Canada LLP

Date of Audit:

30-Jun-24

Completion Rate:

Total # of audit questions with evidence provided supporting completion of the audit question

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Percentage of applicable audit questions with evidence provided supporting completion of the audit question

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Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence Changed (Yes or No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Interview Notes
17 (cont'd)	109 (cont'd)	17.d. Milne Inlet,	17.d. Milne Inlet?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A-3 for the 2023 Passive Acoustic Monitoring Program Report. Refer to Appendix G.6.7 and G.6.2 in A-24A-12 (2023 NIRB Annual Report) for the Final 2022 Brucehead Shore-based Monitoring Report and Marine Mammal Aerial Survey Report, respectively Refer to Table 4.24 Marine Mammals Impact Evaluation in A-23A-12 2023 NIRB Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan.	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Note that the 2021 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q3 2022. Results were presented as part of 2021 Annual Report to the NIRB
		17.e. Eclipse Sound,	17.e. Eclipse Sound?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Appendix G.6.5 in A-24A-12 (2023 NIRB Annual Report) for the 2023 Passive Acoustic Monitoring Program Report. Refer to B-24A-3 2023 Acoustic Monitoring Program Report Refer to Appendix G.6.7 and G.6.2 in A-24A-12 (2023 NIRB Annual Report) for the 2023 Brucehead Shore-based Monitoring Report and Marine Mammal Aerial Survey Report, respectively Refer to Table 4.24 Marine Mammals Impact Evaluation in A-24A-12 2023 NIRB Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan.	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Note that the 2021 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q3 2022. Results were presented as part of 2021 Annual Report to the NIRB
		17.f. and Pond Inlet.	17.f. and Pond Inlet?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A-3 for the 2023 Passive Acoustic Monitoring Program Report. Refer to Appendix G.6.7 and G.6.2 in A-24A-12 (2023 NIRB Annual Report) for the 2023 Brucehead Shore-based Monitoring Report and Marine Mammal Aerial Survey Report, respectively Refer to Table 4.24 Marine Mammals Impact Evaluation in A-24A-12 2023 NIRB Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan.	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Note that the 2021 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q3 2022. Results were presented as part of 2021 Annual Report to the NIRB
		17.g. The survey shall continue over a sufficiently lengthy period to determine the extent to which habituation occurs for narwhal...	17.g. Has monitoring been conducted to determine the extent to which habituation occurs for narwhal? (Auditor to record # years of monitoring in Evidence cell.)	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A-3 for the 2023 Passive Acoustic Monitoring Program Report. Refer to Appendix G.6.7 and G.6.2 in A-24A-12 (2023 NIRB Annual Report) for the 2023 Brucehead Shore-based Monitoring Report and Marine Mammal Aerial Survey Report, respectively Refer to Table 4.24 Marine Mammals Impact Evaluation in A-24A-12 2023 NIRB Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan. Refer to PCT&C No. 109, Section 4, p. 385 of B-23A-8 2022 NIRB Annual Report.	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Note that the 2021 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q3 2022. Results were presented as part of 2021 Annual Report to the NIRB Sustainability Specialist (Feb 2023) - Auditor can refer to slide 3 of B-22B-25A and B-22B-25B for frequency of various monitoring programs dating back to 2006.
		17.h. Beluga...	17.h. Beluga?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A-3 for the 2023 Passive Acoustic Monitoring Program Report. Refer to Appendix G.6.7 and G.6.2 in A-24A-12 (2023 NIRB Annual Report) for the 2023 Brucehead Shore-based Monitoring Report and Marine Mammal Aerial Survey Report, respectively Refer to Table 4.24 Marine Mammals Impact Evaluation in A-24A-12 2023 NIRB Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan. Refer to PCT&C No. 109, Section 4, p. 385 of B-23A-8 2022 NIRB Annual Report.	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Note that the 2021 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q3 2022. Results were presented as part of 2021 Annual Report to the NIRB
		17.i. Bowhead...	17.i. Bowhead?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A-3 for the 2023 Passive Acoustic Monitoring Program Report. Refer to Appendix G.6.7 and G.6.2 in A-24A-12 (2023 NIRB Annual Report) for the 2023 Brucehead Shore-based Monitoring Report and Marine Mammal Aerial Survey Report, respectively Refer to Table 4.24 Marine Mammals Impact Evaluation in A-24A-12 2023 NIRB Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan. Refer to PCT&C No. 109, Section 4, p. 385 of B-23A-8 2022 NIRB Annual Report.	
		17.j. and Walrus?	17.j. and Walrus?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A-3 for the 2023 Passive Acoustic Monitoring Program Report. Refer to Appendix G.6.7 and G.6.2 in A-24A-12 (2023 NIRB Annual Report) for the 2023 Brucehead Shore-based Monitoring Report and Marine Mammal Aerial Survey Report, respectively Refer to Table 4.24 Marine Mammals Impact Evaluation in A-24A-12 2023 NIRB Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan. Refer to PCT&C No. 109, Section 4, p. 385 of B-23A-8 2022 NIRB Annual Report.	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Note that the 2021 final MMASP report is not available for release at the time of this submission and is expected to be completed by the end of Q3 2022. Results were presented as part of 2021 Annual Report to the NIRB
		18.a. The Proponent shall immediately develop a monitoring protocol that includes, but is not limited to, acoustical monitoring...	18.a. Has Baffinland developed a monitoring protocol that includes, but is not limited to, acoustical monitoring?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A-3 for the 2023 Passive Acoustic Monitoring Program Report. Refer to B-22B-31 "2022 Vessel Convoy Analysis Preliminary Report." Refer to Table 4.24 Marine Mammals Impact Evaluation in A-23A-12 2023 NIRB Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan.	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Note that the 2021 final MMASP report is not available for release at the time of this submission and is expected to be completed by the end of Q3 2022. Results were presented as part of 2021 Annual Report to the NIRB

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18	110	18.b. to facilitate assessment of the potential short term, long term, and cumulative effects of vessel noise on marine mammals and marine mammal populations.	18.b. Does the protocol facilitate assessment of the potential short term, long term, and cumulative effects of vessel noise on marine mammals and marine mammal populations?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A-3 for the 2023 Passive Acoustic Monitoring Program Report. Refer to B-22B-31 "2022 Vessel Convoy Analysis Preliminary Report." Refer to Table 4.24 Marine Mammals Impact Evaluation in A-24A-12 2023 NIRB Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan.	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Note that the 2021 final MMASP report is not available for release at the time of this submission and is expected to be completed by the end of Q3 2022. Results were presented as part of 2021 Annual Report to the NIRB
		18.c. The Proponent is expected to work with the Marine Environment Working Group to determine appropriate early warning indicator(s) that will ensure rapid identification of negative impacts along the southern and northern shipping routes.	18.c. Is Baffinland working with the Marine Environment Working Group to determine appropriate early warning indicators that will ensure rapid identification of negative impacts along the northern shipping routes?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 4, PC T&C No. 103, p. 352-357 in A-24A-12 2023 NIRB Annual Report. Refer to Table 5.1 in B-23A-9 DRAFT Marine Monitoring Plan. Refer to Appendix G.6.6 EWI Memo in A-24A-12 NIRB Annual Report.	Sustainability specialist/Manager, Community Resource Services (Sept 2022): WSP Golder is currently drafting an EWI Memo to be circulated to the MEWG. Sustainability Specialist (Feb 2023) - Baffinland is currently revising the Marine Monitoring Plan (previously the Marine Environmental Effects Monitoring Plan) to include a Threshold, Action, Response Plan (TARP) based on feedback from the MEWG. The TARP and early warning indicators (EWIs) were to be discussed at the Feb 2023 MEWG meeting; however, the DRAFT Plan was not yet complete. The revised MMP should be circulated in Q1 or Q2 of 2023 for input from the MEWG.
19	111	19.a. The Proponent shall develop clear thresholds for determining if negative impacts as a result of vessel noise are occurring.	19.a. Has Baffinland developed clear thresholds for determining if negative impacts as a result of vessel noise are occurring?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Table 5.1 in B-23A-9 DRAFT Marine Monitoring Plan. Refer to Appendix G.6.5 in A-24A-12 (2023 NIRB Annual Report) for the 2023 Passive Acoustic Monitoring Program Report. Refer to B-22B-31 "2022 Vessel Convoy Analysis Preliminary Report." Refer to Table 4.24 Marine Mammals Impact Evaluation in A-24A-12 2023 NIRB Annual Report (p. 332)	Sustainability specialist/Manager, Community Resource Services (Sept 2022):
		19.b. Mitigation and adaptive management practices shall be developed to restrict negative impacts as a result of vessel noise. This shall include, but not be limited to...	19.b. Have mitigation and adaptive management practices been developed to restrict negative impacts as a result of vessel noise?	Yes	Yes	No	Not Started	ESG	Environmental Monitoring Specialist	Refer to Section 4, PC T&C No. 111, p. 384-386 in A-24A-12 2023 NIRB Annual Report. Refer to Table 5.1 in B-23A-9 DRAFT Marine Monitoring Plan. Refer to slides 10-14, 39-42,47-49 in B-23A-13 2023 NIRB Marine Mitigation Workshop Slides (ENG, IKT) Refer to Section 5.1 and Table 5.1 in B-23A-7 2023 Marine Shipping and Vessel Management Report.	
		19.c. Identifications of zones where cumulative noise could be mitigated due to biophysical features (e.g., water depth, distance from migration routes, distance from overwintering areas etc.)	19.c. Have zones been identified where cumulative noise could be mitigated due to biophysical features (e.g., water depth, distance from migration routes, distance from overwintering areas etc.)?	Not Applicable	No	No	Completed	ESG	Environmental Monitoring Specialist	"Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 381-384, 385-386) (Refer to B-22B-26)	Interviewed Sustainability Specialist (as part of December 2019 report) - Baffinland has not completed this exercise. They have not defined bathymetry or seafloor geoaoustics along the entire shipping route, though some assumptions are made in modelling where information is available. Sustainability specialist/Manager, Community Resource Services (Sept 2022): Shipping is limited to July to October only and away from overwintering areas.
		19.d. Vessel transit planning, for all seasons, to determine the degree to which cumulative sound impacts can be mitigated through the seasonal use of different zones	19.d. Has vessel transit planning, for all seasons, determined the degree to which cumulative sound impacts can be mitigated through the seasonal use of different zones?	Not Applicable	No	No	Completed	ESG	Environmental Monitoring Specialist	"Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 381-384, 385-386) (Refer to B-22B-26)	Interviewed Sustainability Specialist (as part of December 2019 report) - Baffinland has not completed this exercise. They have not defined bathymetry or seafloor geoaoustics along the entire shipping route, though some assumptions are made in modelling where information is available. Sustainability specialist/Manager, Community Resource Services (Sept 2022): Shipping is limited to July to October only and away from overwintering areas
		20.a. Prior to commercial shipping of iron ore, the Proponent, in conjunction with the Marine Environment Working Group, shall develop a monitoring protocol that includes, but is not limited to, acoustical monitoring that provides an assessment of the negative effects (short and long term cumulative) of vessel noise on marine mammals.	20.a. Has Baffinland, in conjunction with the Marine Environment Working Group, developed a monitoring protocol that includes acoustical monitoring that provides an assessment of the negative effects (short, long term and cumulative) of vessel noise on marine mammals?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A-3 for the 2023 Passive Acoustic Monitoring Program Report. Refer to B-22B-31 "2022 Vessel Convoy Analysis Preliminary Report." Refer to Table 4.24 Marine Mammals Impact Evaluation in A-24A-12 2023 NIRB Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan.	Sustainability Specialist (Feb 2023) - Note that Baffinland decreased the scope of its 2022 acoustic monitoring program due to lack of support from the MITG. It was requested that the program not proceed; however, Baffinland still conducted a reduced program to ensure that the implementation of vessel convoys was effectively captured.

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Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence Changed (Yes or No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Interview Notes
20	112	20.b. Monitoring protocols will need to carefully consider the early warning indicator(s) that will be best examined to ensure rapid identification of negative impacts.	20.b. Do monitoring protocols carefully consider the early warning indicators to ensure rapid identification of negative impacts?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A-3 for the 2023 Passive Acoustic Monitoring Program Report. Refer to B-22B-31 "2022 Vessel Convoy Analysis Preliminary Report." Refer to Table 4.24 Marine Mammals Impact Evaluation in A-24A-12 2023 NIRB Annual Report (p. 332) Refer to Section 3.8 and Table 5.1 in B-23A-9 DRAFT Marine Monitoring Plan. Refer to Section 4, PC T&C No. 103, p. 329-333 in A-24A-12 2023 NIRB Annual Report. Refer to Appendix G.6.6 EWI Memo in A-24A-12 2023 NIRB Annual Report.	
		20.c. Thresholds shall be developed to determine if negative impacts as a result of vessel noise are occurring.	20.c. Has a threshold for negative impacts caused by vessel noise been developed?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Table 5.1 in B-23A-9 DRAFT Marine Monitoring Plan. Refer to PC T&C No. 109, Section 4, p. 373-377 of a-24A-12 2023 NIRB Annual Report.	
		20.d. Mitigation and adaptive management practices shall be developed to restrict negative impacts as a result of vessel noise. This shall include, but not be limited to...	20.d. Have mitigation and adaptive management practices been developed to restrict negative impacts as a result of vessel noise?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 4, PC T&C No. 111, p. 384 - 386 in A-24A-12 2023 NIRB Annual Report. Refer to Table 5.1 in B-23A-9 DRAFT Marine Monitoring Plan. Refer to slides 10-14, 39-42,47-49 in B-23A-13 2023 NIRB Marine Mitigation Workshop Slides (ENG, IKT)	22-Aug-2023 (Sustainability Specialist) - Note that this concern is a repeat of 19b.
		20.e. Identification of zones where noise could be mitigated due to biophysical features (e.g., water depth, distance from migration routes, distance from overwintering areas etc.)	20.e. Have zones been identified where noise could be mitigated due to biophysical features (e.g., water depth, distance from migration routes, distance from overwintering areas etc.)?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	"Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 381-384, 385-386) (Refer to B-22B-26)	Sustainability Specialist (Feb 2023) - The 2022 Milne Inlet Freshwater Fish Health Assessment Field Program results are still under review and will be released in Q2 of 2023. 22-Aug-2023 (Sustainability Specialist) - note that this concern is a repeat of 19c.
		20.f. A monitoring and mitigation plan is to be developed, and approved by Fisheries and Oceans Canada prior to the commencement of blasting in marine areas	20.f. Has a monitoring and mitigation plan been developed, and approved by Fisheries and Oceans Canada, prior to the commencement of blasting in marine areas?	No	No	No	Completed	ESG	Environmental Monitoring Specialist	"Baffinland Iron Mines 2020 Annual Report to the Nunavut Impact Review Board" presentation (Page 392-393) (Refer to B-22B-26)	Environmental Monitoring Specialist (Sept 2024): Not applicable in 2024. Blasting not occurring.
21	113	21.a. The Proponent shall conduct monitoring of marine fish and fish habitat, which includes but is not limited to, monitoring for Arctic Char	21.a. Does Baffinland conduct monitoring of marine fish and fish habitat, which includes but is not limited to, monitoring for Arctic Char?	Yes	Yes	No	Not Started	ESG	Environmental Monitoring Specialist	Refer to PC T&C No. 113, Section 4, p. 389-394 in A-24A-12 2023 NIRB Annual Report. Refer to Appendix G.4.3 Freshwater Fish Health Report in B-23A-8 2022 NIRB Annual Report. Refer to Chapters 6 and 7 in Appendix G.6.9 2023 MEEMP Report in A-24A-12 2023 NIRB Annual Report.	
		21.b. stock size and health condition in Steensby Inlet , as recommended by the Marine Environment Working Group	21.b. Does the monitoring measure stock size and health condition in Steensby Inlet, as recommended by the Marine Environment Working Group?	Not Applicable	No	No	Completed	ESG	Environmental Monitoring Specialist	N/A	Environmental Monitoring Specialist (Sept 2024) - We have started freshwater baseline/studies for our permits for Steensby, but fish health monitoring hasn't started yet, it will start when construction/operations begin. Therefore question is not applicable.
		21.c. stock size and health condition in Milne Inlet , as recommended by the Marine Environment Working Group	21.c. Does the monitoring measure stock size and health condition in Milne Inlet as recommended by the Marine Environment Working Group?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to PC T&C No. 113, Section 4, p. 389-394 in A24A-12 2023 NIRB Annual Report. Refer to Chapters 6 and 7 in Appendix G.6.9 2023 MEEMP Report in A-24A-12 2023 NIRB Annual Report.	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Program run annually and reported in annual report to the NIRB.

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Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence Changed (Yes or No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Interview Notes
22	120	22.a. The Proponent shall ensure that, subject to vessel and human safety considerations, all project shipping adhere to the following mitigation procedures while in the vicinity of marine mammals...	22.a. Has Baffinland ensured that, subject to vessel and human safety considerations, all project shipping adheres to mitigation procedures while they are in the vicinity of marine mammals?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Table 3 in the 2024 Standing Instructions and General Information of Vessels Loading at Milne Inlet (A-24A-4) Refer to Section 5 of the 2023 NIRB Marine Shipping and Vessel Management Report (B-23A-7).	
		22.b. Wildlife will be given right of way	22.b. Has Baffinland ensured that wildlife will be given the right of way?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Table 3 in the 2024 Standing Instructions and General Information of Vessels Loading at Milne Inlet (A-24A-4) Refer to Section 5 of the 2024 NIRB Marine Shipping and Vessel Management Report (A-24A-6). Refer to PCT&C No. 120, Section 4, p. 405-406 of the 2023 NIRB Annual Report (A-24A-12).	
		22.c. Ships will when possible, maintain a straight course and constant speed, avoiding erratic behavior	22.c. Has Baffinland ensured that ships will, when possible, maintain a straight course and constant speed, avoiding erratic behavior?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-22B-33, "2022 End of Shipping Season Meeting Minutes," p. 3 Refer to Section 2 in the 2024 Standing Instructions and General Information of Vessels Loading at Milne Inlet (A-24A-4) Refer to Section 5 of the 2023 NIRB Marine Shipping and Vessel Management Report (A-23A-6). Refer to PCT&C No. 120, Section 4, p. 394-397 of the 2022 NIRB Annual Report (B-23A-8). Refer to slide 48 in B-23A-13 2022 NIRB Mitigation Workshop Presentation (ENG, IKT)	Sustainability Specialist (Feb 2023) - Vessels are required to travel as close to the nominal shipping route as possible. If a vessel moves out of the lane by more than 1 nautical mile, a deviation report (B-22B-14) is created and the Port Captains are notified. This process is captured on p. 3 of B-22B-33.
		22.d. When marine mammals appear to be trapped or disturbed by vessel movements, the vessel will implement appropriate measures to mitigate disturbance, including stoppage of movement until wildlife have moved away from the immediate area.	22.d. Has Baffinland ensured that when marine mammals appear to be trapped or disturbed by vessel movements, the vessel will implement appropriate measures to mitigate disturbance, including stoppage of movement until wildlife have moved away from immediate area?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to PCT&C No. 121, Section 4, p. 407-408 in A-24A-12 2023 NIRB Annual Report. Refer to the 2024 Standing Instructions and General Information of Vessels Loading at Milne Inlet (A-24A-4). Refer to Section 4 in B-24A-4 for the 2023 Marine Mammal Aerial Survey Program Report.	Sustainability Specialist (Feb 2023) - Leg 3 surveys of the Marine Mammal Aerial Survey Program are used to identify any marine mammal entrapment events that could be occurring due to ice conditions.
23	121	23.a. The Proponent shall immediately report any accidental contact by project vessels with marine mammals or seabird colonies to Fisheries and Oceans Canada and Environment Canada...	23.a. Has Baffinland ensured Fisheries and Oceans Canada and Environment Canada are contacted immediately should any accidental contact by project vessels with marine mammals or seabird colonies occur?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to PCT&C No. 123, Section 4, p. 411-412 in A-24A-12 2023 NIRB Annual Report. Refer to Section 3.8.4 of B-23A-9 DRAFT Marine Monitoring Plan.	
		23.b. (Amor), by notifying the appropriate regional office or the: • Date, time and location of the incident; • Date, time and location of the incident; • Species of marine mammal or seabird involved; • Circumstances of the incident; • Weather and sea conditions at the time; • Observed state of the marine mammal or sea bird colony after the incident; and, • Direction of travel of the marine mammal after the incident, to the extent that it can be determined.	23.b. Does Baffinland also notify the appropriate regional office of the following: • Date, time and location of the incident; • Species of marine mammal or seabird involved; • Circumstances of the incident; • Weather and sea conditions at the time; • Observed state of the marine mammal or sea bird colony after the incident; and, • Direction of travel of the marine mammal after the incident, to the extent that it can be determined.	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to PCT&C 123, Section 4, p. 411-412 in A-24A-12 2023 NIRB Annual Report. Refer to p.44 - 57 in A-24A-15 2024 June MEWG Presentation	22-Aug-2023 (Sustainability Specialist): There have been no vessel strikes with wildlife to date and therefore no reports to DFO.
24	123	24.a. The Proponent shall provide sufficient marine mammal observer coverage on project vessels to ensure that collisions with marine mammals and seabird colonies are observed and reported through the life of the Project.	24.a. Does Baffinland provide sufficient marine mammal observer coverage on project vessels to ensure that collisions with marine mammals and seabird colonies are observed and reported through the life of the project?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-22B-16 for the Shipboard Observer Training Manual, which includes protocols that will be followed during the 2023 SBO Program. Refer to p.44 - 57 in A-24A-15 2024 June MEWG Presentation Refer to slide 37 in B-22B-25A and B-22B-25B for 2022 SBO Program Summary. Refer to B-22B-25A and B-22B-25B (slides 69-70) for details on SBO program planned for 2023. Refer to PCT&C 123, Section 4, p. 411-412 in A-24A-12 2023 NIRB Annual Report. Refer to T&C 107, Section 4, p. 369-370 in A-24A-12 2023 NIRB Annual Report.	
		24.b. The marine wildlife observer protocol shall include, but not be limited to, protocols for marine mammals...	24.b. Does the protocol for the marine wildlife observer include protocols for marine mammals?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to PCT&C No. 123, Section 4, p. 411-412 in A-24A-12 2023 NIRB Annual Report. Refer to p.44 - 57 in A-24A-15 2024 June MEWG Presentation Refer to Section 5.10 of B-22B-16 "Shipboard Observer Training Manual," which includes protocols that will be followed during the 2023 SBO Program. Refer to Section 3.8.4.1. of the DRAFT Marine Monitoring Plan (B-23A-9) for Shipboard Observer Program details. Refer to the 2024 Standing Instructions and General Information of Vessels Loading at Milne Inlet (A-24A-4).	
		24.c. seabirds...	24.c. Does the protocol for the marine wildlife observer include protocols for seabirds?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to PCT&C No. 123, Section 4, p. 411-412 in A-24A-12 2023 NIRB Annual Report. Refer to p.44 - 57 in A-24A-15 2024 June MEWG Presentation Refer to Section 5.10 of B-22B-16 "Shipboard Observer Training Manual," which includes protocols that will be followed during the 2023 SBO Program. Refer to Section 3.8.4.1. of the DRAFT Marine Monitoring Plan (B-23A-9) for Shipboard Observer Program details. Refer to the 2024 Standing Instructions and General Information of Vessels Loading at Milne Inlet (A-24A-4).	
		24.d. and environmental conditions	24.d. Does the protocol for the marine wildlife observer include protocols for environmental conditions?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to PCT&C No. 123, Section 4, p. 411-412 in A-24A-12 2023 NIRB Annual Report. Refer to Table 5.1 in the 2023 Marine Shipping and Vessel Management Report (B-23A-7). Refer to Section 3.8.4.1. of the DRAFT Marine Monitoring Plan (B-23A-9) for Shipboard Observer Program details.	

Project Certificate (PC) Conditions

Name of Auditor:

BDO Canada LLP

Date of Audit:

30-Jun-24

Completion Rate:

Total # of audit questions with evidence provided supporting completion of the audit question

78

Percentage of applicable audit questions with evidence provided supporting completion of the audit question

99%

Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence Changed (Yes or No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Interview Notes
		24.e. and immediate reporting of significant observations to the ship masters of other vessels along the shipping route...	24.e. Does the protocol for the marine wildlife observer include protocols for immediate reporting of significant observations to the ship masters of other vessels along the shipping route?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Table 5.1 in the 2023 Marine Shipping and Vessel Management Report (B-23A-7). Refer to Section 3.8.4.1. of the DRAFT Marine Monitoring Plan (B-23A-9) for Shipboard Observer Program details.	
		24.f. as part of the adaptive management program to address any items that require immediate action.	24.f. Is the protocol part of the adaptive management program that addresses any items that require immediate action?	Yes	No	No	Not Started	ESG	Environmental Monitoring Specialist	Refer to Table 5.1 in the 2023 Marine Shipping and Vessel Management Report (B-23A-7). Refer to Section 3.8.4.1. of the DRAFT Marine Monitoring Plan (B-23A-9) for Shipboard Observer Program details. Refer to Table 5.1 in B-23A-9 DRAFT Marine Monitoring Plan for Threshold, Action, Response Plan	
25	171	25.a. The Proponent shall include within its updated Terrestrial Wildlife Management and Monitoring Plan...	25.a. Has Baffinland updated its Terrestrial Wildlife Management and Monitoring plan?	Yes	No	No	Completed	Site Enviro	Environmental Superintendent	"Terrestrial Environment Mitigation and Monitoring Plan" document, 'Mortality Mitigation' Section 3.3.4 (Page 53-55) (refer to B-22B-1.) "Terrestrial Environment Mitigation and Monitoring Plan" document, 'Mortality' Section 3.3.2.3 (Page 27) (refer to B-23A-1.)	Interviewed Sustainability Specialist (as part of December 2019 report) - The plan is up to date as it includes all requirements, such as caribou deterrents.
		25.b. ...a commitment to establish deterrents along the Tote Road embankments at any areas where it is determined that caribou are utilizing the embankments or transportation corridors to facilitate movement and where such movement presents a likelihood of caribou mortality to occur.	25.b. Does the Terrestrial Wildlife Management and Monitoring plan include a commitment to establish deterrents along the Tote Road embankments at any areas where it is determined that caribou are utilizing the embankments or transportation corridors to facilitate movement and where such movement presents a likelihood of caribou mortality to occur?	Yes	No	No	Completed	Site Enviro	Environmental Superintendent	"Terrestrial Environment Mitigation and Monitoring Plan" document, 'Mortality' Section 3.3.2.3 (Page 27) (refer to B-23A-1.)	
26	173	26. The Proponent shall employ best practices and meet all regulatory requirements during all ship-to-shore and other marine-based fuel transfer events.	26. Does Baffinland ensure that it employs best practices and meets all regulatory requirements during all ship-to-shore and other marine-based fuel transfer events?	Yes	No	No	Completed	Site Enviro	Environmental Superintendent	"Oil Pollution Emergency Plan-Milne Inlet (OPEP)" document, 'Fuel Storage Facilities and Infrastructure' section 5.2 (Page 22) & 'Tank Farm' section 9.3 (Page 47-48) (Refer to B-22B-23.) Refer to p. 572-573 of the 2021 NIRB Annual Report (B-22B-26). Refer to the Oil Pollution Emergency Plan - Milne Inlet (OPEP), B-22B-23. Refer to the Spill at Sea Response Plan, B-22B-22. Refer to the Oil Pollution Prevention Plan - Milne Inlet (OPPP), B-22B-21., specifically section 8.1.2. 'Fuel Storage Facilities and Infrastructure.' "Spill at Sea Response Plan" document, 'Spill Response Resources' section 10 (Page 36) (refer to B-22B-22.) Refer to the Oil Pollution Prevention Plan - Milne Inlet (OPPP), B-23A-16., specifically section 8.1.2. 'Fuel Storage Facilities and Infrastructure.'	
27	174	27.a. The Proponent and the Canadian Coast Guard are required to provide spill response equipment and...	27.a. Does Baffinland and the Canadian Coast Guard provide spill response equipment?	Yes	No	No	Completed	Site Enviro	Environmental Superintendent	"Spill at Sea Response Plan" document, 'Spill Response Resources' section 10 (Page 36) (refer to B-22B-22.)	Interviewed Sustainability Specialist (as part of December 2019 report) - Baffinland has a Spill at Sea Response Plan (SSRP) and this plan details what assets at site are available for responding to spills. Any reliance on the Canadian Coast Guard would be outlined in that plan, however Baffinland has a contract with a company called OSRL (Oil Spill Response Limited) that will provide response assistance if they ever need it during the shipping season. The CCG as part of its own programming may have a cache of equipment in Pond Inlet, however if it's not mentioned in the SSRP it wouldn't be relevant.
		27.b. annual training to Nunavut communities along the shipping route to potentially improve response times in the event of a spill.	27.b. Does Baffinland and the Canadian Coast Guard provide annual training to Nunavut communities along the shipping route?	Yes	No	No	Not Started	ESG	Senior Manager of Environmental Social Governance	Refer to pages 542-543 of B-22B-26 "Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board", and pages 578-579 of the 2022 Annual Report to NIRB (B-23A-8)	
Total				89	89	89					
Yes				78	55	6					

Inuit Impact and Benefit Agreement (IIBA) Commitments

Inuit Impact and Benefit Agreement (IIBA) Commitments

Name of Auditor:

RDO Canada LP

Date of Audit:

30 Jun-24

Completion Rate:

Total # of audit questions with evidence provided supporting completion of the audit question

52

Percentage of applicable audit questions with evidence provided supporting completion of the audit question

98%

Concern #	Amended IIBA Article Reference #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence Changed (Yes or No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Documented Evidence
1	4.12 Annual IIBA Implementation Report	1.a. The Company will prepare the Annual IIBA Implementation Report required pursuant to Section 20.3 herein in order to summarize all reports generated in relation to the Project...	1.a. Has Baffinland prepared the Annual IIBA Implementation Report required (pursuant to Section 20.3 herein) in order to summarize all reports generated in relation to the Project?	Yes	Yes	Yes	Completed	CSD	IIBA Reporting Specialist	"2023 IIBA Annual Implementation Report Rev2" (refer to C-24A-9.)	Community Resources Lead (Formerly IIBA Compliance Lead) (August 2023): 2022 IIBA Annual Implementation Report was submitted to the QIA on March 31st, 2023
		1.b. Including reports by the Employment Committee and the Contracting Committee...	1.b. Does this include reports by the Employment Committee and the Contracting Committee?	Yes	Yes	No	Completed	CSD	IIBA Reporting Specialist	"2023 IIBA Annual Implementation Report Rev2" (refer to C-24A-9.)	Interviewed IIBA Reporting Specialist - Throughout the report the document describes activities that the Employment and Contracting Committees pursued in the Annual Work Plan year.
		1.c. On environmental issues...	1.c. Does this include a report on environmental issues?	Yes	Yes	No	Completed	CSD	IIBA Reporting Specialist	"2023 IIBA Annual Implementation Report Rev2" (refer to C-24A-9.) (Section 3.7, page 32-34)	Interviewed IIBA Reporting Specialist - This report is on the environmental issues as it effects the Inuit.
		1.d. Social and cultural objectives...	1.d. Does this include a report on social and cultural objectives?	Yes	Yes	No	Completed	CSD	IIBA Reporting Specialist	"2023 IIBA Annual Implementation Report Rev2" (refer to C-24A-9.) (Section 3.1, page 26-27, Cross Cultural Recognition, and throughout document)	The Annual Report includes an overview of social and cultural objectives.
		1.e. Financial provisions and participation...	1.e. Does this include a report on financial provisions and participation?	Yes	Yes	No	Completed	CSD	IIBA Reporting Specialist	"2023 IIBA Annual Implementation Report Rev2" (refer to C-24A-9.) (Section 2.4.3 Inuit Payroll, page 16; Section 2.6 Inuit Contracting and Subcontracting Initiatives, page 22-24)	The Annual Report includes information on financial provisions by Baffinland and participation.
		1.f. Inuit training and employment...	1.f. Does this include a report on Inuit training and employment?	Yes	Yes	No	Completed	CSD	IIBA Reporting Specialist	"2023 IIBA Annual Implementation Report Rev2" (refer to C-24A-9.) (Section 2.2 Training and Education Initiatives, page 6-10; Section 2.3 Additional Measures for Optimizing Inuit Employment and Training, page 10-12); Section 2.4 Minimum Employment Goal, Page 12-17; Section 2.5 Inuit Employment Initiatives, page 17-21)	The Annual Report provides an overview of Inuit Training conducted and achieved in the year.
		1.g. Contracts and economic benefits.	1.g. Does this include a report on contracts and economic benefits?	Yes	Yes	No	Completed	CSD	IIBA Reporting Specialist	"2023 IIBA Annual Implementation Report Rev2" (refer to C-24A-9.) (Section 2.6 Inuit Contracting and Subcontracting Initiatives, page 22)	Interviewed IIBA Reporting Specialist - Throughout the document it describes economic benefits and contract benefits provided to the Inuit.
2	9.2.3 Shipping-related Relations Between QIA and the Company	2. The Company will appoint a senior manager responsible for maritime shipping.	2. Has Baffinland appointed a senior manager responsible for maritime shipping?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to p. 6 of C-24A-1 Baffinland Organisational Chart	Interviewed Sustainability Specialist - the Head of Shipping, as indicated on Baffinland's organization structure, is in charge of maritime shipping. 23-Aug-2023 (Sustainability Specialist): Head of Shipping and Vice President of Sales and Logistics are responsible for managing marine shipping.
3	9.2.4	3. The Company and QIA will establish a communications protocol to keep QIA and Inuit in the North Baffin communities and any other communities affected by Project-related maritime shipping, continuously informed about maritime shipping activities related to the Mary River Project.	3. Has Baffinland and QIA established a communications protocol to keep QIA and Inuit in the North Baffin communities and any other communities affected by Project-related maritime shipping, continuously informed about maritime shipping activities related to the Mary River Project?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to A-24A-5 06/20/2021 BIM_SOP_Shipping_Communications Protocol December 2023 update "BAF-PH1-820-PRD-0001 r0 - Internal Communications Protocol for Shipping Activities". Specific details on communications included in Section 4 (starts on page 7 of pdf) (refer to C-22B-9). Refer to A-24A-13 "2023 Post Shipping Season Meeting Minutes." Refer to Section 6 "Communications" in "Shipping and Marine Monitoring Summary - 2024 Season" (A-24A-16a and A-24A-16b); also map of shipping route on page 4. Refer to A-24A-17 BIM 2024 Pre-shipment season Update Refer to slides 11, 12, 34-36 in C-23A-8 2023 NRR Mitigation Workshop Presentation (ENG, IKT)	Interviewed Sustainability Specialist - The "Communications Protocol" document is considered a live document as new methods are piloted (e.g. new as of July 2020 Baffinland has a dedicated Facebook Baffinland Shipping Page); Manager, Community Resource Services (Sept 2021): Document will continue to be updated as needed. Elements are shared as part of shipping meetings held with MHTO/Hamlet and communicated through annual Shipping Season fact sheets. Manager, Community Resource Services (Feb 2022): 2021 protocol was applied throughout 2021. Sustainability specialist/Manager, Community Resource Services (Sept 2022): Communications are discussed annually at the end of season and pre-season shipping meetings. Powerpoint slides were shared with MHTO on July 7, 2022, as an in-person meeting could not be coordinated despite multiple attempts by BIM. No comments were received from MHTO indicating any desired modifications to the current communications approach including during June 2022 MEWG meetings.
4	9.2.5	4. The Company shall provide QIA and Inuit in the North Baffin communities and in other communities affected by Project-related maritime shipping, ship tracking information to ensure Inuit have knowledge of ship positions and paths and ship traffic in general in Foxe Basin and Hudson Strait.	4. Has Baffinland provided QIA and Inuit in the North Baffin communities and in other communities affected by Project-related maritime shipping, ship tracking information to ensure Inuit have knowledge of ship positions and paths and ship traffic in general in Foxe Basin and Hudson Strait?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to A-24A-5 06/20/2021 BIM_SOP_Shipping_Communications Protocol December 2023 update "BAF-PH1-820-PRD-0001 r0 - Internal Communications Protocol for Shipping Activities". Specific details on communications included in Section 4 (starts on page 7 of pdf) (refer to C-22B-9). Also, the tracking of vessels available on https://www.baffinland.com/operation/shipping-and-monitoring/ . This link includes contact information for community-based Baffinland shipping monitors in Port Inlet, VHF radio contact information for personnel on the water (channel 26), 24-hour live vessel locations, as well as details for the Baffinland Shipping Facebook account, where daily posts are made. Communication procedures discussed as part of 2023 end of shipping season meetings. Refer to A-24A-14	Interviewed Sustainability Specialist - Updated to include newest webpage with live vessel tracking (included in documented evidence column) Manager, Community Resource Services (Sept 2021/Feb 2022): new updates were made to the 2020 communication protocol to better define roles and responsibilities for the 2021 shipping season. Shipping fact sheets are updated yearly. Meetings with MHTO and Hamlet provides an overview of communication methods and opportunities for feedback. Sustainability specialist/Manager, Community Resource Services (Sept 2022): Communications are discussed annually at the end of season and pre-season shipping meetings or during MEWG meetings, which the MHTO attended. Powerpoint slides were shared with MHTO on July 7, 2022, as an in-person meeting could not be coordinated despite multiple attempts by BIM. No comments were received from MHTO indicating any desired modifications to the current communications approach including during June 2022 MEWG meetings.
		5.a. The Company shall keep QIA informed of the following information regarding shipping during all phases of the Project: For Vessels and Vessel Traffic:	5.a. Has Baffinland kept QIA informed of the following information regarding shipping during all phases of the Project? The following conditions are specific to vessels and vessel traffic:	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 3.1, p. 37, "Site Activities Completed in 2023 of A-24A-12 2023 NRR Annual Report. Refer to PC TR&Cs No. 102-107 (p. 350-369) of A-24A-12 2023 NRR Annual Report.	Environmental Monitoring Specialist
		5.b. Type of Vessel(s):	5.b. Type of Vessel(s)?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to slide 18 of C-22B-14A and C-22B-14B. Refer to PC TR&Cs No. 102-107 (p. 350-369) of A-24A-12 2023 NRR Annual Report. Refer to Section 3.1, p. 37, "Site Activities Completed in 2023 of A-24A-12 2023 NRR Annual Report. Refer to Table 2.2 "Anticipated Vessel Transits in 2024" in A-24A-6 2024 Marine Shipping and Vessel Management Report. Refer to Slides p.63-75 of A-24A-15 2024 June MEWG Presentation ENG&IKT Refer to A-24A-17 2024 BIM Update Pre-season shipping	Environmental Monitoring Specialist
		5.c. Nature of cargo(s):	5.c. Nature of cargo(s)?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to PC TR&Cs No. 102-107 (p. 350-369) of A-24A-12 2023 NRR Annual Report. Refer to Section 3.1, p. 37, "Site Activities Completed in 2023 of A-24A-12 2023 NRR Annual Report. Refer to Table 2.2 "Anticipated Vessel Transits in 2024" in A-24A-6 2024 Marine Shipping and Vessel Management Report.	Environmental Monitoring Specialist
		5.d. Development of the MTMP, procedure for review, updates and amendment:	5.d. Development of the MTMP, procedure for review, updates and amendment?	Not Applicable	No	No	Not Started			N/A - not started	
		5.e. Standards for on-board communications and navigation equipment and procedures including ability to communicate with the Mine/Port Site:	5.e. Standards for on-board communications and navigation equipment and procedures including ability to communicate with the Mine/Port Site?	Yes	Yes	No	Completed	ESG	Sustainability Specialist / Manager of Environmental Social Governance	Refer to page 12, section 2 Navigation, A-24A-4 2024 Standing Instructions and General Information for Masters of Vessels Loading at Mine Inlet Port (SITM).	

Inuit Impact and Benefit Agreement (IIBA) Commitments

Name of Auditor:	BDO Canada LP
Date of Audit:	30 Jun-24

Completion Rate:	
Total # of audit questions with evidence provided supporting completion of the audit question	52
Percentage of applicable audit questions with evidence provided supporting completion of the audit question	98%

Concern #	Amended IIBA Article Reference #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence Changed (Yes or No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Documented Evidence
5	9.3 Communication of Shipping Requirements for the Project		S.f. Procedures to address Vessel traffic safety, including safety of small boat traffic along the shipping route?	Yes	Yes	No	Completed	ESG	Sustainability Specialist / Manager of Environmental Social Governance	Refer to A-244-5 "06202021_BM_SOP_Shipping Communications Protocol" December 2023 update "BAF-PH1-820-PHD-0001 (d) - Internal Communications Protocol for Shipping Activities". Specific details on communications included in Section 4 (starts on page 7 of pdf) (refer to: C-238-9) Refer to Section 6 "Communications", page 6, and Shipping route map on page 4 in "Shipping and Marine Monitoring Summary - 2023 Season" (C-244-3) Refer to C-228-12 "2022 End of Shipping Season Meeting Minutes." Refer to slide 10 for 2021 communications summary in deck provided to MHTO on July 7 2022 (C-228-13; 2021 MHTO End of Shipping; 2022 Start of Shipping Meeting) and slides 27-32 for Communications Protocol summary for 2022 season. Refer to page 9, section 2 Navigation, 2022 Standing Instructions and General Information for Masters of Vessels Loading at Mine Inlet Port (BIM), C-228-15.	Interviewed Sustainability Specialist (as part of December 2019 report) - VHF notification provides live alerts and communication to boaters on waters regarding the location of carriers along the shipping routes, allowing them to plan their travel routes accordingly. Manager, Community Resource Services (Sept 2021): shipping monitors will again be hired in 2021 to provide live updates on incoming/outgoing vessels on VHF radio. Manager, Community Resource Services (Feb 2022): 10 shipping monitors were hired in 2021 to work from the Baffinland office in order to track vessels, provide live updates on incoming/outgoing vessels on VHF radio, Facebook, etc. Sustainability specialists/Manager, Community Resource Services (Sept 2022): Up to 10 shipping monitor positions were created in 2022 in advance of the shipping season to cover up to 10 positions. Start date was July 4, 2022. No comments were received from MHTO indicating any desired modifications to the current communications approach.
		S.g. Hydrographic charting and placement of navigational aids along the shipping route;	S.g. Hydrographic charting and placement of navigational aids along the shipping route?	Yes	Yes	No	Completed	ESG	Sustainability Specialist / Manager of Environmental Social Governance	Refer to page 12, section 2 Navigation, A-244-4 2024 Standing Instructions and General Information for Masters of Vessels Loading at Mine Inlet Port (BIM).	Sustainability specialists/Manager, Community Resource Services (Sept 2022) Standing instructions to Masters are updated annually to incorporate the newest management and mitigations measures.
		S.h. Application of the Arctic Ice Regime Shipping System (AIRSS) to Vessels transiting?	S.h. Application of the Arctic Ice Regime Shipping System (AIRSS) to Vessels transiting?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 3.1.1 Charter Vessels Specification of the C-23A-3 DRAFT Shipping and Marine Wildlife Management Plan Refer to Sections D.1.4 (p. 86), D.1.6 (p. 86), D.1.7 (p. 86-88) in Appendix D "Baffinland Pre-Charter Bulk Carrier Ice Capability Assessment" of C-23A-3 DRAFT Shipping and Marine Wildlife Management Plan Refer to Appendix 1 - Ice and Weather Information in A-244-4 2024 Standing Instructions to Vessel Masters	Sustainability Specialist (Feb 2023) - "The Shipping and Marine Wildlife Management Plan is currently being updated and a finalized version will be released in Q1 or Q2 of 2023.
		S.i. Ballast water management procedures to be used by Vessels transiting along the shipping route;	S.i. Ballast water management procedures to be used by Vessels transiting along the shipping route?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	"Ballast Water Management Plan" document, "Regulatory Framework" section 1.5 (Page 6) & "Ballast Water Management" section 2 (Page 9) (refer to: C-228-17)	Sustainability Specialist (Feb 2023) - "The Ballast Water Management Plan is currently being updated and a finalized version will be released in Q1 or Q2 of 2023.
		S.j. Ice classification for Vessels;	S.j. Ice classification for Vessels?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 3.1.1 Charter Vessels Specification, and Sections 3.2.5.1 (p. 36) and 3.2.6 (p. 37) of the C-23A-3 DRAFT Shipping and Marine Wildlife Management Plan Refer to Appendix 1 - Ice and Weather Information in A-244-4 2024 Standing Instructions to Vessel Masters	
		S.k. Identification of shipping route and process for changes to the route;	S.k. Identification of shipping route and process for changes to the route?	Yes	No	No	Completed	ESG	Manager of Environmental Social Governance	See pages 4-5 in "2020 Shipping Season and pre-2021 shipping_05382021_ENG_3a" document (refer to: C-228-22A and C-228-22B) and minutes document "A-20282021_MHTO_Dental Mtg_FINAL ENG (C-228-23A)" and INUKT (C-228-23B) detailing the change in the shipping route that was made based on feedback received.	Manager, Community Resource Services (Sept 2021): Baffinland regularly engages with the MHTO/Hamlet/QIA to share latest information on upcoming shipping season's activities and to obtain feedback on communication methods, etc. As part of 2020 meetings, a request was made to change the shipping route slightly near Bruce Head. Baffinland has since implemented this slight deviation since 2020 shipping season. Sustainability specialists/Manager, Community Resource Services (Sept 2022): No changes made in shipping route since 2020 shipping season.
		S.l. Process and procedures for public consultation and for public notification with respect to Vessel transits;	S.l. Process and procedures for public consultation and for public notification with respect to Vessel transits?	Yes	Yes	No	Completed	ESG	Senior Manager of Environmental Social Governance	See pages 4-5 in "2020 Shipping Season and pre-2021 shipping_05382021_ENG_3a" document (refer to: C-228-22A and C-228-22B) and minutes document "A-20282021_MHTO_Hamlet Mtg_FINAL ENG (C-228-23A)" and INUKT (C-228-23B) detailing the change in the shipping route that was made based on feedback received. Refer to A-244-5 "06202021_BM_SOP_Shipping Communications Protocol" December 2023 update and "BAF-PH1-820-PHD-0001 (d) - Internal Communications Protocol for Shipping Activities". Specific details on communications included in Section 4 (starts on page 7 of pdf) (refer to: C-228-9) Refer to (A-244-8A, A-24-78, A-24-8C and A-24-70) for examples of a 2023 Rolling Shipping Schedule. Refer to "Communications" Section, page 6, in Shipping and Marine Monitoring Summary - 2023 (C-244-3). This summary, and additional information pertaining to 2023 shipping communications can be found at: https://www.baffinland.com/operation/shipping-and-monitoring/ The above link includes contact information for community-based Baffinland shipping monitors in Pond Inlet, VHF radio contact information for personnel on the water (channel 26), as well as details for the Baffinland Shipping Facebook account, where daily posts are made. Details pertaining to this radio show can be found in Section 4.2 of the 2023 Marine Shipping and Vessel Management Report (refer to: A-244-6).	Manager, Community Resource Services (Sept 2021): Baffinland regularly engages with the MHTO/Hamlet/QIA to share latest information on upcoming shipping season's activities and to obtain feedback on communication methods, seasonal activities, etc. As part of the May 28, 2021 meeting, Baffinland presented its proposed approach to start of icebreaking (modified approach from 2020) by proposing to break ice only once there was a continuing path of >10', rather than only waiting for confirmation that there is no more landfast ice and the edge closure. By the time the shipping season began in late July 2021, due to concerns voiced by community, Baffinland agreed to avoid icebreaking entirely at the start of the season, and thus would wait until ice concentrations were no greater than 3/10ths along the shipping route. Manager, Community Resource Services (Feb 2022): Baffinland did not engage in any icebreaking at the start or end of the shipping season using an icebreaker. Sustainability specialists/Manager, Community Resource Services (Sept 2022): Vessel schedules sent in advance of start of season and throughout season. Also regularly through Rolling Shipping Schedule including a tentative schedule outlining estimated times at berth and estimated times of departure for each proposed vessel. All vessel locations, and additional information pertaining to 2022 shipping communications can be found at: https://www.baffinland.com/operation/shipping-and-monitoring/ The above link includes contact information for community-based Baffinland shipping monitors in Pond Inlet, VHF radio contact information for personnel on the water (channel 26), as well as details for the Baffinland Shipping Facebook account, where daily posts are made. A radio show was also held on July 13th, 2022 in Pond Inlet to provide information to community on past and upcoming shipping seasons and to obtain feedback.
		S.m. Vessel requirements for pollution control, including bridge discharges, sewage and garbage;	S.m. Vessel requirements for pollution control, including bridge discharges, sewage and garbage?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist/ Senior Manager of Environmental Social Governance	Refer to Appendix 1 of the 2022 NINE Marine Shipping and Vessel Management Report for the 2022 Shipping and Marine Wildlife Management Plan (C-228-16) Refer to Section 6.3, p.78-79, "Onboard Waste Management" of Appendix 1 in C-228-16.	
		S.n. Requirements with respect to Oil Pollution Emergency Plans (OPEPs) under the Canada Shipping Act?	S.n. Requirements with respect to Oil Pollution Emergency Plans (OPEPs) under the Canada Shipping Act?	Yes	Yes	Yes	Completed	Site Enviro	Environmental Superintendent	"Oil Pollution Emergency Plan-Mine Inlet (OIPM)" document, Appendix H - Emergency Response Regulations / Environmental Response Standards - Concordance Table (page 130) (refer to C-244-2)	Interviewed Sustainability Specialist - This OPEP document was updated May 2020 Environmental Superintendent (Feb 2023): The OPEP document was updated in May 2022. Environmental Superintendent (August 2023): The OPEP was updated in May 2023. Environmental Superintendent (August 2024): The OPEP was updated in May 2024.

Inuit Impact and Benefit Agreement (IIBA) Commitments

Name of Auditor:

RDO Canada LP

Date of Audit:

30 Jun-24

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Concern #	Amended IBA Article Reference #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence Changed (Yes or No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Documented Evidence
5 (cont'd)	9.3 Communication of Shipping Requirements for the Project (cont'd)	S.o. Identification of locations for emergency anchorages;	S.o. Identification of locations for emergency anchorages?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to p. 14 of A-244-4 for anchorage locations- 2024 Standing Instructions and General Information for Masters of Vessels Loading at Milne Inlet Port (STM). Refer to Section 1 "ANCHORING AND DRIFTING AREAS" Table 3.1 and Figure 3.1, p. 8 - 11 in A-244-6 2024 Marine Shipping and Vessel Management Report	Interviewed Sustainability Specialist (as part of December 2019 report) - Since emergency anchorage only affects hunters (i.e. communities), we have liaised directly with the impacted parties, whom the QIA is set up to represent.
		S.p. Procedures for dealing with anticipated unusual Vessel traffic, including towing arrays; and	S.p. Procedures for dealing with anticipated unusual Vessel traffic, including towing arrays?	Not Applicable	No	No	Not Started	ESG	Environmental Monitoring Specialist	N/A	Sustainability Specialist (Feb 2023) - There have been no anticipated towing arrays at the Project to date.
		S.q. Procedures for shipping requirements for any construction after commencement of Commercial Production;	S.q. Procedures for shipping requirements for any construction after commencement of Commercial Production?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to A-244-4 2024 Standing Instructions and General Information for Masters of Vessels Loading at Milne Inlet Port (STM), Refer to A-244-5 "06292021_BIM_SOP_Shipping_Communications_Protocol" December 2023 update and "BAF-PH-820-PRO-0001 v0- Internal Communications Protocol for Shipping Activities". Specific details on communications included in Section 4 (starts on page 7 of pdf) (refer to C-228-9)	Interviewed Sustainability Specialist (as part of June 2019 report) - There are no separate requirements for Construction material shipping outside of the defined 'construction period'. These vessels still have to follow all operational requirements (for example, speed limit of 9 knots etc.) Sustainability specialists/Manager, Community Resource Services (Sept 2023): Vessel schedules sent in advance of start of season and throughout season. Also regularly through Rolling Shipping Schedule including a tentative schedule outlining estimated times at berth and estimated times of departure for each proposed vessel. All vessel locations, and additional information pertaining to 2023 shipping communications can be found at: https://www.baffinland.com/operation/shipping-and-monitoring/ The above link includes contact information for community-based Baffinland shipping monitors in Pond Inlet, VHF radio contact information for personnel on the water (channel 26), as well as details for the Baffinland Shipping Facebook account, where daily posts are made.
6	9.4 Shipping Monitoring	6.a. The Company in consultation with QIA will facilitate and pay for training for Inuit ship monitors...	6.a. Has Baffinland, in consultation with QIA, facilitated and paid for training for Inuit ship monitors	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist/ Senior Manager of Environmental Social Governance	"Ship-Based Observer Program - Training Manual" document, which is 'Appendix A' (Page 101) of the "2023 Ship Based Observer Program Report" document, which describes the training process (C-244-4) Refer to the SBO Training Manual (C-228-18), which was used for training Inuit shipboard monitors in the fall of 2023	Interviewed Sustainability Specialist - Costs for training are exclusively paid for by Baffinland. No program in 2020 due to COVID-19 pandemic onboarding restrictions. Manager, Community Resource Services(2023): No program in 2021 due to COVID-19 pandemic boarding restrictions Sustainability specialists/Manager, Community Resource Services (Sept 2023): Training and hiring of Inuit shipboard monitors required for Fall 2022.
		6.b. and to the extent such individuals are available for employment will hire trained Inuit to act as monitors.	6.b. If such individuals are available for employment does Baffinland hire trained Inuit to act as monitors?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist/ Senior Manager of Environmental Social Governance	"Ship-Based Observer Program - Training Manual" document, which is 'Appendix A' (Page 101) of the "2023 Ship-Based Observer Program Report" (C-244-4)	Interviewed Sustainability Specialist - Baffinland employed the Inuit ship monitors subsequent to the completion of the course. No program in 2020 due to COVID-19 pandemic onboarding restrictions. Manager, Community Resource Services(2023): No program in 2021 due to COVID-19 pandemic boarding restrictions Sustainability specialists/Manager, Community Resource Services (Sept 2023): Training and hiring of Inuit shipboard monitors required for Fall 2022.
		6.b. Inuit monitors on behalf of the Company and QIA will act as monitors on project related voyages that pose a significant environmental risk as agreed to by the Parties.	6.b. Have Inuit monitors, on behalf of Baffinland and QIA, acted as monitors on project related voyages that pose a significant environmental risk as agreed to by the Parties?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to the SBO Training Manual, Appendix 1 (p.101) in 2023 Ship based Observer Program Report (C-244-4) Refer to C-228-19 SBO Program Methods for additional information pertaining to the SBO program, which was last completed in 2019 and will be reintroduced in 2023.	Interviewed Sustainability Specialist - The individuals are located on vessels such as ice breakers which would pose a higher environmental risk. Also, the individuals are monitoring at the beginning and the end of the shipping season, which represent ice periods which are environmentally riskier and this timing was agreed to by QIA. The program was repeated in 2019 and was reported on in the 2019 annual monitoring report, which was issued in May 2020. IBA Compliance Lead (March 2023): Recommend that this be changed to N/A as this was not possible due to boarding restrictions related to COVID-19 pandemic. BIM was in compliance prior to 2020. Note that in 2021, Baffinland did not setbreak which is typically the period over which shipping monitors would be placed on vessel during a period with higher significant environmental risk. Sustainability specialists/Manager, Community Resource Services (Sept 2023): Baffinland has hired two Inuit shipboard monitors for the 2023 SBO program.
		6.c. In the event Inuit monitors are unavailable and if required as a continuing condition of the NRB "Project Certificate", has Baffinland ensured that ship monitors are present on voyages that pose a significant environmental risk?	6.c. In the event Inuit monitors are unavailable and if required as a continuing condition of the NRB "Project Certificate", has Baffinland ensured that ship monitors are present on voyages that pose a significant environmental risk?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist/ Senior Manager of Environmental Social Governance	Ship-based observers could not board icebreaker as done previously in 2018-2019. As an alternative, incidental marine mammal monitoring program was established in collaboration with MMON in 2020 and has been carried out annually since (refer to C-228-20) Refer to the SBO Training Manual Appendix 1 in C-244-4 2023 Ship Based Observer Program Report Refer to C-228-19 SBO Program Methods for additional information pertaining to the SBO program, which was last completed in 2019 and will be reintroduced in 2023.	Interviewed Sustainability Specialist - The individuals are located on vessels such as ice breakers which would pose a higher environmental risk. Also, the individuals are monitoring at the beginning and the end of the shipping season, which represent ice periods which are environmentally riskier and this timing was agreed to by QIA. The program was repeated in 2019 and was reported on in the 2019 annual monitoring report, which was issued in May 2020. Manager, Community Resource Services(Sept 2021/Feb 2022): MMON program was initiated in 2020 and is continuing into 2021.
		6.d. The intent of establishing monitoring stations under Subsection 13.3.2 will be to complement or potentially substitute for the need for ship monitors. The Joint Executive Committee will periodically assess the effectiveness of ship monitoring and other monitoring methods as the Project evolves.	6.d. Has the Joint Executive Committee periodically assessed the effectiveness of ship monitoring and other monitoring methods as the Project evolves?	Yes	No	No	Completed	CSD	IBA Reporting Specialist	"2019 IIBA Annual Implementation Report" (refer to C-228-26) [Section 2.3 Additional Measure for Optimizing Inuit Employment and Training, Page 12-13]	Interviewed IBA Reporting Specialist (as part of December 2019 report) - IEC discussed shipping related concerns and the effectiveness of ship monitoring prior to December 31, 2019.
7	9.4.4	7.a. Shipping monitors shall prepare a written report of their activities after each voyage and summarizing the Year's activity.	7.a. Did shipping monitors prepare a written report of their activities after each voyage and summarize the year's activity?	Yes	Yes	No	Completed	ESG	Senior Manager of Environmental Social Governance	"2023 Ship-Based Observer Program" Report ("Executive Summary" (Page 3) (refer to C-24-4)	Interviewed Sustainability Specialist - The shipboard observer program was repeated in 2019 and was reported on in the 2019 annual monitoring report, which was issued in May 2020. Therefore, the 2019 program report is the most recent and relevant evidence as of December 31, 2021.
		7.b. The reports shall be delivered to the Joint Executive Committee and included in the Annual IBA Implementation Report.	7.b. Were the reports delivered to the Joint Executive Committee and included in the Annual IBA Implementation Report?	No	No	No	Completed	ESG	Senior Manager of Environmental Social Governance	"2019 Ship-Based Observer Program" Report (July 2020 version)'Executive Summary' (Page 4) (refer to C-228-2)	Interviewed Sustainability Specialist - The shipping and environmental monitors are not Baffinland employees and do not report directly to Baffinland, which results in Baffinland being at the mercy of their submission to be able to include it Baffinland's annual IBA reporting and to the IEC. Baffinland received the shipping and environmental monitors' report in May 2020, which was past the annual IBA and IEC report issued date of March 31, 2020. Since the timing of the report is out of Baffinland's control, this Audit Question has been determined to be N/A. Program not operating in 2021 due to Covid restrictions.

Inuit Impact and Benefit Agreement (IIBA) Commitments

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8	9.6.4	8. The Company will ensure that all safety, spill response and operational plans and mitigation measures acknowledge, respect and protect the relationship of Inuit to the sea, sea ice and marine resources, including the rights of Inuit pursuant to Subsection 5.7.16 and subject to limitations on such rights set out in the NECA, including Section 5.7.17, 5.7.18 and 5.7.25 when considering the operational needs of the Project	8. Has Baffinland ensured that all safety, spill response and operational plans and mitigation measures acknowledge, respect and protect the relationship of Inuit to the sea, sea ice and marine resources, including the rights of Inuit pursuant to Subsection 5.7.16 and subject to limitations on such rights set out in the NECA, including Section 5.7.17, 5.7.18 and 5.7.25 when considering the operational needs of the Project?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to "Spill at Sea Response Plan" document, "Environmental Information" Appendix 4 (Page 136) (Refer to C-228-8) Refer to Section 3.4 Emergency Management and Response in C-23A-C DRAFT Shipping and Marine Wildlife Management Plan	PDW IIBA Compliance Lead (March 2022): Baffinland's Shipping and Marine Wildlife Management Plan (C-6) provides details on all of the various types of information that were considered in order to incorporate safety, spill response operational plans and mitigation measures. Inuit are able to travel safely and pursue harvesting activities throughout the shipping season as Baffinland has put in place measures to avoid and modify its activities in consideration of ecological factors and Inuit activities (e.g., shipping no-go zones based on hunting areas and ecological significance as identified by Inuit Traditional Knowledge) all while allowing Baffinland navigation to and from Milne Port. Section 3 Emergency Management and Response (C-6) discusses spill prevention and management; Sections 4 and 5 describes shipping mitigation and management measures related to various commitments and ecological, land use and harvesting considerations. Specifically, Section 5.3 describes how the various community, environmental and ecological factors were taken into consideration. As a whole Section 6 describes all of the various procedures put in place describes how Baffinland shares information about its activities so that Inuit may participate in harvesting activities and travel safely (Section 6.5.1). The hiring of shipping monitors in the community allows for any issues that may be in conflict with harvesting activities to be reported to the shipping monitors. In addition, the use of vessel tracking software tool to monitor vessel compliance (e.g., adherence to specific vessel speeds, shipping route, avoidance of no-go zones) aims to ensure Inuit are able to travel safely in the area and harvest.
9	14.3 Annual Project Review Forum	9. The Parties agree to hold an Annual Project Review Forum (referred to in this Article 14 as the "Forum") at which QIA and the Company shall discuss Project related issues directly with members from impacted communities.	9. Did the Parties hold an Annual Project Review Forum (referred to in this Article 14 as the "Forum") at which QIA and Baffinland discussed Project related issues directly with members from impacted communities?	Yes	Yes	Yes	Completed	CSD	IIBA Reporting Specialist	"2023 APRF Report Final Inuktitut-English" (refer to C-244-10)	IIBA Compliance Lead (March 2022): APRF has not been held due to COVID restrictions on gatherings in the communities for 2020 and 2021. Plans to hold in 2022. Most recent document would be 2019. IIBA Compliance Lead (February 2023): The APRF was not held in 2022. Plans to hold the APRF were interrupted by the mine's uncertainty. Plans are to hold APRF in 2023. Community Resources Lead (Formerly IIBA Compliance Lead) (August 2023): The APRF was held from May 9th - May 11th, 2023. The report is still being developed at the time of this audit, so a link to the media releases is provided
10	15.2 Mitigation and Monitoring	10.a. The Company will implement all mitigation measures or monitoring provisions, including those identified in the Final ES and required by NRB under the NRB Project Certificate(s)...	10.a. Has Baffinland implemented all mitigation measures or monitoring provisions, including those identified in the Final ES and required by NRB under the NRB Project Certificate(s)?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to slides 102-103 in C-23A-8 - 2023 NRB Mitigation Workshop Presentation Refer to Section 4.3 (p. 47), Section 4.4 (p. 48-50), Section 4.5 (p. 50-54), Section 4.6 (p. 55-331) of A-244-12 2023 NRB Annual Report	Interviewed IBA Reporting Specialist - Baffinland is only partially compliant as not all mitigation measures have been implemented, therefore evidence provided does not support the completion of the Audit Question.
		10.b. and other mitigation measures and monitoring provisions developed by the Company from time to time through the Environmental, Health and Safety Management System ("EHS System")	10.b. Have other mitigation measures and monitoring provisions developed by Baffinland from time to time through the Environmental, Health and Safety Management System ("EHS System")?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to C-23A-8 2023 NRB Mitigation Workshop Presentation, Slides 10-25, 32-49. Refer to the 2023 NRB Annual Report (A-244-12): Section 4.6.1 (p. 55-74), Section 4.6.2 (p. 74-80), Section 4.6.4 (p. 103-110), Section 4.6.5 (p. 110-140), Section 4.6.6 (p. 146-168), Section 4.6.7 (p. 169-188), Section 4.6.8 (p. 189-244), Section 4.6.9 (p. 244-270), Section 4.6.10 (p. 270-331), Section 4.6.11 (p. 331-425), Section 4.7.1 (p. 425-444), Section 4.7.2 (p. 444-464), Section 4.7.3 (p. 464-478), Section 4.7.4 (p. 478-499), Section 4.7.5 (p. 499-514), Section 4.7.6 (p. 514-528), Section 4.7.7 (p. 523-537), Section 4.7.8 (p. 537-540), Section 4.7.9 (p. 540-546), Section 4.8.1 (p. 547-561), Section 4.8.2 (p. 561).	
		10.c.1. Does the project monitoring programme evaluate the accuracy of the project impact predictions?		Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Slides 4-8 in C-24A-5 2023 Marine Environment Monitoring Programs Presentation Refer to Slide 38 in C-24A-6 2023 Terrestrial Environment Monitoring Programs Presentation Refer to the 2023 NRB Annual Report (A-244-12): Section 4.6.1 (p. 55-74), Section 4.6.2 (p. 74-80), Section 4.6.4 (p. 103-110), Section 4.6.5 (p. 110-140), Section 4.6.6 (p. 146-168), Section 4.6.7 (p. 169-188), Section 4.6.8 (p. 189-244), Section 4.6.9 (p. 244-270), Section 4.6.10 (p. 270-331), Section 4.6.11 (p. 331-425), Section 4.7.1 (p. 425-444), Section 4.7.2 (p. 444-464), Section 4.7.3 (p. 464-478), Section 4.7.4 (p. 478-499), Section 4.7.5 (p. 499-514), Section 4.7.6 (p. 514-528), Section 4.7.7 (p. 523-537), Section 4.7.8 (p. 537-540), Section 4.7.9 (p. 540-546), Section 4.8.1 (p. 547-561), Section 4.8.2 (p. 561).	
		10.c.2. Does the project monitoring programme evaluate the significance determinations, including assessment of the efficacy of all mitigation measures?		Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to slides 32-49 in C-23A-8 2023 NRB Mitigation Workshop Presentation Refer to the 2023 NRB Annual Report (A-244-12): Section 4.6.1 (p. 55-74), Section 4.6.2 (p. 74-80), Section 4.6.4 (p. 103-110), Section 4.6.5 (p. 110-140), Section 4.6.6 (p. 146-168), Section 4.6.7 (p. 169-188), Section 4.6.8 (p. 189-244), Section 4.6.9 (p. 244-270), Section 4.6.10 (p. 270-331), Section 4.6.11 (p. 331-425), Section 4.7.1 (p. 425-444), Section 4.7.2 (p. 444-464), Section 4.7.3 (p. 464-478), Section 4.7.4 (p. 478-499), Section 4.7.5 (p. 499-514), Section 4.7.6 (p. 514-528), Section 4.7.7 (p. 523-537), Section 4.7.8 (p. 537-540), Section 4.7.9 (p. 540-546), Section 4.8.1 (p. 547-561), Section 4.8.2 (p. 561).	
		10.c. To validate the predictions relating to the potential effects;		Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to C-23A-11 Marine Environment Monitoring Programs Presentation C-24A-6 Terrestrial Environment Monitoring Programs Presentation Refer to Section 3 of C-23A-13 DRAFT Marine Monitoring Plan Refer to Section 4 of C-23A-14 DRAFT Terrestrial Environment Mitigation and Monitoring Plan Refer to the 2023 NRB Annual Report (C-23A-1): Section 4.6 (p. 51-54), Section 4.6.2 (p. 73-75), Section 4.6.4 (p. 103-104), Section 4.6.5 (p. 110-121), Section 4.6.6 (p. 144-146), Section 4.6.7 (p. 146-169), Section 4.6.8 (p. 186-187), Section 4.6.9 (p. 239-240), Section 4.6.10 (p. 264-268), Section 4.6.11 (p. 336-339), Section 4.7.1 (p. 451-452), Section 4.7.2 (p. 460), Section 4.7.3 (p. 491-492), Section 4.7.4 (p. 505), Section 4.7.5 (p. 520-522), Section 4.7.6 (p. 536-537), Section 4.7.7 (p. 546-548), Section 4.7.8 (p. 561-562), Section 4.7.9 (p. 564), Section 4.8.1 (p. 570), Section 4.8.2 (p. 585).	
11	15.3.4 EHS System	As part of the EHS System the Company agrees to undertake a series of monitoring programs on a continuous basis for the following purposes: 11.a. To supplement the baseline data; <									

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		11.d. To improve management plans;	11.d. To improve management plans;	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 6 of C-23A-14 DRAFT Terrestrial Environment Mitigation and Monitoring Plan Refer to Section 6 of C-23A-13 DRAFT Marine Monitoring Plan Refer to the 2023 NRB Annual Report (A-24A-12): Section 4.6.1 (p. 55-74), Section 4.6.2 (p. 74-80), Section 4.6.4 (p. 103-110), Section 4.6.5 (p. 119-140), Section 4.6.6 (p. 146-168), Section 4.6.7 (p. 169-188), Section 4.6.8 (p. 189-244), Section 4.6.9 (p. 244-270), Section 4.6.10 (p. 270-333), Section 4.6.11 (p. 331-425), Section 4.7.1 (p. 425-444), Section 4.7.2 (p. 444-464), Section 4.7.3 (p. 464-478), Section 4.7.4 (p. 478-499), Section 4.7.5 (p. 499-514), Section 4.7.6 (p. 514-528), Section 4.7.7 (p. 528-537), Section 4.7.8 (p. 537-540), Section 4.7.9 (p. 540-540), Section 4.8.1 (p. 547-561), Section 4.8.2 (p. 561).	24-Aug-2023 (Sustainability Specialist): All Management Plans updated in 2023 for the Sustaining Operations Proposal include a section that outlines scheduled updates for the Management Plan, as well as an annual review period.
		11.e. To support and refine adaptive management processes and procedures; and	11.e. To support and refine adaptive management processes and procedures?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to C-23A-15 DRAFT Adaptive Management Plan Refer to slides 32-49 in C-23A-8 2023 NRB Marine Mitigation Workshop Presentation Refer to the 2023 NRB Annual Report (A-24A-12): Section 4.6.1 (p. 55-74), Section 4.6.2 (p. 74-80), Section 4.6.4 (p. 103-110), Section 4.6.5 (p. 119-140), Section 4.6.6 (p. 146-168), Section 4.6.7 (p. 169-188), Section 4.6.8 (p. 189-244), Section 4.6.9 (p. 244-270), Section 4.6.10 (p. 270-333), Section 4.6.11 (p. 331-425), Section 4.7.1 (p. 425-444), Section 4.7.2 (p. 444-464), Section 4.7.3 (p. 464-478), Section 4.7.4 (p. 478-499), Section 4.7.5 (p. 499-514), Section 4.7.6 (p. 514-528), Section 4.7.7 (p. 528-537), Section 4.7.8 (p. 537-540), Section 4.7.9 (p. 540-540), Section 4.8.1 (p. 547-561), Section 4.8.2 (p. 561).	
		11.f. To address new or additional issues identified and agreed to by the Parties from time to time.	11.f. To address new or additional issues identified and agreed to by the Parties from time to time?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to C-24A-7 MEWG Action Tracker and C-24A-8 TEWG Action Tracker Refer to the 2023 NRB Annual Report (A-24A-12): Section 4.6.1 (p. 55-74), Section 4.6.2 (p. 74-80), Section 4.6.4 (p. 103-110), Section 4.6.5 (p. 119-140), Section 4.6.6 (p. 146-168), Section 4.6.7 (p. 169-188), Section 4.6.8 (p. 189-244), Section 4.6.9 (p. 244-270), Section 4.6.10 (p. 270-333), Section 4.6.11 (p. 331-425), Section 4.7.1 (p. 425-444), Section 4.7.2 (p. 444-464), Section 4.7.3 (p. 464-478), Section 4.7.4 (p. 478-499), Section 4.7.5 (p. 499-514), Section 4.7.6 (p. 514-528), Section 4.7.7 (p. 528-537), Section 4.7.8 (p. 537-540), Section 4.7.9 (p. 540-540), Section 4.8.1 (p. 547-561), Section 4.8.2 (p. 561).	24-Aug-2023 (Sustainability Specialist): There are many ways for the public and regulators to submit feedback on Baffinland's operations and monitoring programs, including community engagement events/countdowns, as well as commenting on all documentation posted to the NRB Public Registry. Additionally, there are Working Groups, including the Marine (MEWG) and Terrestrial Environment Working Group (TEWG). All requests submitted through these Working Groups are tracked by Baffinland and status updates are provided at the subsequent meeting. Additionally, Baffinland is working to revise the Terms of Reference for these WGs, which includes a formal recommendation process for members.
12	15.6.2 Final ES Impact Projections – Different or Greater Significance of Foreseen Impacts	12.a. If the collection and use of Inuit Qaujimajatuqangit or the results of any monitoring programs, including the EHS System, reasonably demonstrate that the significance of residual adverse impacts foreseen by the Final ES Impact Projections are determined to be significant and materially greater than described in the Final ES...	12.a. Has the collection and use of Inuit Qaujimajatuqangit or the results of any monitoring programs, including the EHS System, reasonably demonstrated that the significance of residual adverse impacts foreseen by the Final ES Impact Projections are determined to be significant and materially greater than described in the Final ES?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to the 2023 NRB Annual Report (A-24A-12): Section 4.6.1 (p. 55-74), Section 4.6.2 (p. 74-80), Section 4.6.4 (p. 103-110), Section 4.6.5 (p. 119-140), Section 4.6.6 (p. 146-168), Section 4.6.7 (p. 169-188), Section 4.6.8 (p. 189-244), Section 4.6.9 (p. 244-270), Section 4.6.10 (p. 270-333), Section 4.6.11 (p. 331-425), Section 4.7.1 (p. 425-444), Section 4.7.2 (p. 444-464), Section 4.7.3 (p. 464-478), Section 4.7.4 (p. 478-499), Section 4.7.5 (p. 499-514), Section 4.7.6 (p. 514-528), Section 4.7.7 (p. 528-537), Section 4.7.8 (p. 537-540), Section 4.7.9 (p. 540-540), Section 4.8.1 (p. 547-561), Section 4.8.2 (p. 561).	
		12.b. (7)When the Company shall carry out appropriate measures as contained in the EHS System.	12.b. If so, did Baffinland carry out appropriate measures as contained in the EHS System?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to the 2023 NRB Annual Report (A-24A-12): Section 4.6.1 (p. 55-74), Section 4.6.2 (p. 74-80), Section 4.6.4 (p. 103-110), Section 4.6.5 (p. 119-140), Section 4.6.6 (p. 146-168), Section 4.6.7 (p. 169-188), Section 4.6.8 (p. 189-244), Section 4.6.9 (p. 244-270), Section 4.6.10 (p. 270-333), Section 4.6.11 (p. 331-425), Section 4.7.1 (p. 425-444), Section 4.7.2 (p. 444-464), Section 4.7.3 (p. 464-478), Section 4.7.4 (p. 478-499), Section 4.7.5 (p. 499-514), Section 4.7.6 (p. 514-528), Section 4.7.7 (p. 528-537), Section 4.7.8 (p. 537-540), Section 4.7.9 (p. 540-540), Section 4.8.1 (p. 547-561), Section 4.8.2 (p. 561).	
		12.c. These measures will be reviewed by the Forum pursuant to Article 14 and by the Joint Executive Committee pursuant to Section 14.14.	12.c. Have these measures been reviewed by the Forum pursuant to Article 14 and by the Joint Executive Committee pursuant to Section 14.14?	Yes	Yes	Yes	Not Started	CSD	IIBA Reporting Specialist	"2023 APRF Report Final Inuktitut-English" (refer to C-24A-10). "2023 Baffinland APRF Presentation" (Refer to C-24A-11).	Interviewed IBA Reporting Specialist - In 2021, the Annual Project Review Forum has not yet occurred due to COVID-19 travel restrictions put in place by the Government. Reviewed at the Forum in 2019. APRF has yet to be held in 2022. IBA Compliance Lead (February 2023): The APRF was not held in 2022. Plans to hold the APRF were interrupted by the mine's uncertainty. Plans are to hold APRF in 2023. Community Resources Lead (Formerly IBA Compliance Lead) (August 2023): The APRF was held from May 9th - May 11th, 2023. The report is still being developed at the time of this audit, so a link to the media releases is provided
13	15.8 Environmental Monitors	13.a. The Company shall pay QIA the cost to fund a full-time presence on site for Environmental Monitors to be appointed and employed solely by QIA...	13.a. Has Baffinland paid QIA the cost to fund a full-time presence on site for Environmental Monitors to be appointed and employed solely by QIA?	Yes	No	No	Completed	CSD	IIBA Reporting Specialist	"Environmental Monitor Operating Procedures Manual" document, "Description of the IIBA & Environmental Monitor Commitment" (refer to C-22B-28, Page 4)	Interviewed IBA Reporting Specialist (as part of June 2019 report) - Baffinland funds QIA's costs to hire and employ staff (Environmental Monitors) working on site.
		13.b. who shall be in attendance on site at the Project...	13.b. Are the Environmental Monitors in attendance on site at the Project provide written reports to QIA and Baffinland?	Not Applicable	No	No	Completed	CSD	IIBA Reporting Specialist	N/A	Interviewed IBA Reporting Specialist - These employees are employed by QIA and not Baffinland, therefore they report directly to QIA and Baffinland does not have reports available for this audit.
		13.c. and provide written reports to QIA and the Company.	13.c. Do they provide written reports to QIA and Baffinland?	Not Applicable	No	No	Completed	CSD	IIBA Reporting Specialist	N/A	Interviewed IBA Reporting Specialist - These employees are employed by QIA and not Baffinland, therefore they report directly to QIA and Baffinland does not have reports available for this audit.

Inuit Impact and Benefit Agreement (IIBA) Commitments

Name of Auditor:	BDO Canada LP
Date of Audit:	30 Jun-24

Completion Rate:	
Total # of audit questions with evidence provided supporting completion of the audit question	52
Percentage of applicable audit questions with evidence provided supporting completion of the audit question	98%

Concern #	Amended IIBA Article Reference #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence Changed (Yes or No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Documented Evidence
13 (cont'd)	15.8 Environmental Monitors (cont'd)	13.d. The Environmental Monitors shall attend the Project site with a copy of all environmental approval conditions, including any applicable NRB project certificate conditions...	13.d. Have the Environmental Monitors attended the Project site with a copy of all environmental approval conditions, including any applicable NRB project certificate conditions?	Yes	No	No	Not Started	CSD	IIBA Reporting Specialist	"Environmental Monitor Operating Procedures Manual" document, "Description of the IIBA & Environmental Monitor Commitment" (refer to C-228-28, page 6 and 7)	Interviewed IIBA Reporting Specialist (as part of June 2019 report) - Buffinland has made all materials available to on-site Environmental Monitors as part of their on-boarding.
		13.e. and shall work with representatives of the Company's environmental department to, inter alia, ensure the proper and adequate implementation of all management and monitoring plans specific to the physical environment.	13.e. Do Environmental Monitors work with representatives of the Buffinland's environmental department to, inter alia, ensure the proper and adequate implementation of all management and monitoring plans specific to the physical environment?	Yes	No	No	Not Started	CSD	IIBA Reporting Specialist	"Environmental Monitor Operating Procedures Manual" document, "Description of the IIBA & Environmental Monitor Commitment" (refer to C-228-28, page 6 and 7)	
14	15.10 regulatory Affairs	14.a. The Company will comply with all regulatory requirements associated with the Project, as described in their Sustainability Policy.	14.a. Has Buffinland complied with all regulatory requirements associated with the Project as described in their Sustainability Policy?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to slides 102-103 in C-23A-8 - 2023 NRB Mitigation Workshop Presentation Refer to Section 4.3 (p. 47), Section 4.4 (p. 48-50), Section 4.5 (p. 50-54), Section 4.6 (p. 55-311) of A-24A-12 2023 NRB Annual Report	
		14.b. Including but not limited to the NRB Project Certificate...	14.b. Has Buffinland complied with all regulatory requirements associated with the Project as described the NRB Project Certificate?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to slides 102-103 in C-23A-8 - 2023 NRB Mitigation Workshop Presentation Refer to Section 4.3 (p. 47), Section 4.4 (p. 48-50), Section 4.5 (p. 50-54), Section 4.6 (p. 55-311) of A-24A-12 2023 NRB Annual Report	Interviewed IIBA Reporting Specialist - The Annual reports outline the status of compliance with terms and conditions of the PC. Since they are not 'N' marked as compliant, evidence provided does not support the completion of the Audit Question. "The Status of PC Conditions in 2020" is an appendix attached to the 2020 annual report to the Nunavut Impact Review Board. The 2020 annual report to the Nunavut Impact Review Board was issued in May 2021. Therefore, the 2020 report is the most recent and relevant evidence as of December 31, 2021. Sustainability specialists/Manager, Community Resource Services (Sept 2023): Therefore, the 2021 NRB report is the most recent and relevant evidence as of June 30, 2022
		14.c. and all Nunavut Water Board licenses related to the Project.	14.c. Has Buffinland complied with all regulatory requirements associated with the Project as described in all Nunavut Water Board Licenses related to the Project?	Yes	Yes	No	Completed	Regulatory Affairs	Approvals Manager	Nunavut Water Board water licenses allow for the use of Water and the deposit of Waste in support of the Project. Summaries of our use of water and deposits of waste are provided in the Annual Reports submitted for the Type A and B Water Licences in the sections noted below. The concordance tables also list all of the requirements for the Annual Report and where the info can be found within each report. Type A Water License 2A0-MW1325 - Pages 36-64 (Sections on Water Use, Waste Management, Reported Incidents, Monitoring of C-24A-14c - 2023 GIA-NWB Annual Report for Ops - Main Body - As Sent and Annual Report Appendix A (Concordance Table) of C-24A-14c - 2023 GIA-NWB Annual Report for Ops - Appendix A (Concordance) - As Sent Type B Water License 2B-MW12131 - Pages 4-14 (Parts B-I of License) (refer to C-22B-29) of C-24A-14c - 2023 GIA-NWB Annual Report for Geotech - Main Body - As Sent and Annual Report Appendix A (Concordance Table) of C-24A-14c - 2023 GIA-NWB Annual Report for Geotech - Appendix A (Concordance) - As Sent	Interviewed IIBA Reporting Specialist - Buffinland has complied with all regulatory requirements associated with the Project as described in all Nunavut Water Board Licenses related to the Project, as described in the license renewals. Steve Boruck, Approvals Manager (Sept 2023): Type B Water License has been renewed, new version has been provided in documented evidence
Total				52	52	52					
Yes				52	45	4					