











## Baffinland Iron Mines Corporation

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

For the period ending December 31, 2025



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## Agreed-Upon Procedures Report

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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 December 31, 2025, 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).



<p>the Commitments Audit Protocol report (Appendix B).</p>	
<p>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.</p>	<p>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.</p>
<p>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.</p>	<p>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.</p>
<p>6. For interviewing personnel referred to in procedure 4 above, record the position of the interviewee and document what was discussed.</p>	<p>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.</p>
<p>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>	<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

March 13, 2026

Appendix A - Summary of Results

Audit Section	December 31, 2025 Completion Rate	Details of Completion Rate	June 30, 2025 Completion Rate
Project Certificate (PC) Commitments	99%	89 Total Audit Questions -12 Audit Questions non-applicable <hr/> 77 Audit Questions applicable 76 Audit Questions where evidence was provided  99% Completion Rate	100%
Inuit Impact and Benefit Agreement (IIBA) Commitments	100%	57 Total Audit Questions - 6 Audit Questions non-applicable <hr/> 51 Audit Questions applicable 51 Audit Questions where evidence was provided  100% Completion Rate	100%

Appendix B - Commitments Audit Protocol report

Project Certificate (PC) Conditions

Project Certificate (PC) Conditions

Name of Auditor:	BDO Canada LP
Date of Audit:	31-Dec-25

Completion Rate:	
Total # of audit questions with evidence provided supporting completion of the audit question	76
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	BDO 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		Interviewed Environmental and Regulatory Compliance Manager (as part of June 2019 report) - Fish surveys undertaken by Baffinland are in general for Arctic Char.	Audit question is not applicable as per interview notes - consistent with prior period.
		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		Arctic Char health monitoring program implementation to begin in 2022 as described in Aquatic Effects Monitoring Plan	Audit question is not applicable as per interview notes - consistent with prior period.
		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 6 (page 106) (refer to B-228-1) "2021 Monitoring Overview: June 30 2021 Presentation to the TEWG" - Additional dustfall monitoring stations added (pg 8-11) (Refer to B-228-34) "2022 Monitoring Overview: June 23 2022 Presentation to the TEWG" - Additional dustfall monitoring stations added (pg. 8) (Refer to B-228-35) "2023 Mary River Project Terrestrial Environment Annual Monitoring Report" document summarizes changes to program components re dust monitoring (pages 49 - 54) (refer to B-248-13 - 2023 Terrestrial Environment Annual Monitoring Report)	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. In the 2024 June MEWG meeting, MHTO suggested the inclusion of cod in the fishes that are monitored.	B-228-1 referenced section is as described - discusses Tote Road specifically. Plan outlines specific plans for monitoring dustfall at intervals along and in the vicinity of the Milne Inlet Tote Road (see B-228-34, pg 8-11) B-228-35a - Mary River Project 2022 Terrestrial Environment Monitoring Overview. Plan outlines specific plans for monitoring dustfall at intervals along and in the vicinity of Milne Inlet Tote Road (pg. 8-9) Plan outlines specific plans for monitoring dustfall at intervals along and in the vicinity of the Milne Inlet Tote Road (see B-228-1a, pg. 8) B-248-13 2023 monitoring report outlines the different dust monitoring locations (PDF, pg. 89-94).
		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-228-36)		See Table 9 in B-228-36 as referenced - outlines specific corrective actions (PDF, pg. 39).
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 Annual Report for the NRB" (Page 158 - 160) (refer to 2-228-26) 2024 Mary River Project Terrestrial Environment Annual Monitoring Report" document summarizes changes to program components re dust monitoring (pages 49 - 54) (refer to B-248-13 - 2023 Terrestrial Environment Annual Monitoring Report)	Sustainability specialists/Manager, Community Resource Services (Sept 2022): 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.	B-23A-15 Section 8 "Dustfall" specifically discusses baselines used in the dust fall monitoring program. B-228-26 PDF pg. 158 notes that one of the measures for dustfall monitoring designed is to establish a pre-trucking baseline and collect data during Project operation for comparison. Various references to baseline data in the pages referenced by the client (this site is too large to include in APT) - PDW table W-26/22, reference to 2021 report in context - the 2021 TEAEMP was unique in generating this specific set of evidence to meet this requirement due to the collection of additional baseline data in 2020.
		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-228-38 "Aquatic Effects Monitoring Plan" document, (Page 9, 58-59) Refer to A-244-12 2023 NRB Annual Report Appendix G 8.4 Aquatic Effect Monitoring Plan	Lake Sedimentation monitoring report updated for 2023 Aquatic Effects Monitoring Plan updated in NRB 2023 Annual Report	B-228-38 Aquatic Effects Monitoring Plan pg. 9 notes that the AEMP targets things like flow, water and sediment quality, etc. within the streams and lakes potentially affected by project activities. Pg. 58-59 discusses the "Lake Sedimentation Monitoring Program" which allows for the determination of sediment deposition effects. See A-244-12 "NRB Annual Report" Appendix G 8.2 shows the Lake Sedimentation Report, and concludes that dustfall deposition were not significantly correlated with sedimentation rate and sediment accumulation thickness data from 2013 to 2023 in Shearwater Lake NW. Suggest Aerial Dustfall deposition was not a strong indicator of sedimentation rates (more on pg 22 of conclusion). Note file A-244-12 is too large to upload into APT.
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	No	No	Completed	Site Enviro	Environmental Superintendent	B-24-3 - "2023 NRB Annual Report - Appendix G.2.6 (Tote Road Fish Habitat) - 1 of 8 - As Sent" document, Sections 1.2 (pages 1-4)		A-244-12 "NRB 2023 Annual Report" - Appendix G.2.6 "Tote Road Fish Habitat Monitoring Annual Report" document section 1.2 specifically mentions "no net loss". File too large to fit in APT. Report was issued in May 2024, so 2024 NRB annual report won't be available until the next audit period. Adv Rangin (2026/03/12) this was a one time appendix and does not require annual updates. No updated appendix or information were made within the 2024 NRB Annual Report. The document provided represents the most current version of the information available.
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	No	No	Completed	Site Enviro	Environmental Superintendent	B-24-3 - "2023 NRB 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.	A-244-12 "NRB 2023 Annual Report" - Appendix G.2.6 "Tote Road Fish Habitat Monitoring Annual Report" Section 3.1 notes that there was no in-stream construction work, and section 3.4 notes remediation works that took place to ensure there were minimal disruptions. File too large to fit in APT. Report was issued in May 2024, so 2024 NRB annual report won't be available until the next audit period. Adv Rangin (2026/03/12) this was a one time appendix and does not require annual updates. No updated appendix or information were made within the 2024 NRB Annual Report. The document provided represents the most current version of the information available.
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-228-31) Refer to B-25A-25 2024 Core Receiving Environment Monitoring Program (CREMP) report.	Interviewed Environmental and Regulatory Compliance Manager (as part of June 2019 report) - Fish surveys undertaken by Baffinland are in general for Arctic Char.	Section referenced by client notes that memo B-228-31a summarized methods and results of numerous survey conducted at the Tote Road stream crossings where there are known or potential fish habitats. B-25A-25 - Mary River Project 2024 Core Receiving Environment Monitoring Program Report. Pg. 3 CREMP is established to assess mine-related impacts on water quality, sediment quality, and aquatic biota (phytoplankton, benthic invertebrates, and fish).
		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-228-38 "Aquatic Effects Monitoring Plan" document, Section 3.3.6 Fish (Arctic Char) Health (pages 55-58) Refer to B-25A-25 2024 Core Receiving Environment Monitoring Program (CREMP) report.	Arctic Char health monitoring program implementation to begin in 2022 as described in Aquatic Effects Monitoring Plan	Per review of B-228-38 section 3.3.6 Fish (Arctic Char) Health, pg 55 - 58, arctic char health monitoring will be conducted as described starting in the month of August (2022) on an annual basis. B-25A-25 - Mary River Project 2024 Core Receiving Environment Monitoring Program Report. Pg. 3 CREMP is established to assess mine-related impacts on water quality, sediment quality, and aquatic biota (phytoplankton, benthic invertebrates, and fish).

Project Certificate (PC) Conditions

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Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence Changed (Yes/No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Interview Notes	BDO 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	ESG	Environmental Superintendent	"MHTO Meeting Minutes" (refer to B-228-32) and "Milne Freshwater Fish Health Study" (refer to B-228-33) B-248-12 June MEWG Minutes page 8 B-25A-14 July MEWG Minutes page 8-9 and B-25A-5 MHTO Letter of Support for Marine Programs.	Interviewed Environmental and Regulatory Compliance Manager - Baffinland engaged the MHTO in 2021 to develop and implement monitoring arctic charr monitoring. A meeting was held in Feb 2021, and scope of work prepared in July 2021 for MHTO review and comment. In the 2024 June MEWG meeting, MHTO suggested the inclusion of cod in the fishes that are monitored.  B-248-12 June MEWG meeting minutes state that MHTO suggested the inclusion of cod in the fish that are monitored, demonstrating that Baffinland consults them re: the design of the monitoring.  B-25A-14 July MEWG meeting minutes shows Baffinland consults with MHTO about activities.  B-25A-15 letter from MHTO showing support for Baffinland's 2025 marine monitoring program. Show BM consults MHTO about monitoring programs.	
6	53	The Proponent shall demonstrate consideration for the following (a4): a.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 (a4): a.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)	Regional Monitoring Specialist (Sept 2025):  The Caribou Decision Tree, which includes slowing down or stopping is applied by Haul Truck Drivers whenever they observe caribou along the Tote Road.	Section is as described by client - specifically discusses mitigation measures implemented to reduce the likelihood of increased caribou mortality due to the Tote Road project.
		a.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.	a.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-228-34 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 2025):  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.	B-23A-1 outlines mortality mitigation measures including speed limits and a right of way policy for wildlife. No specific references to times of darkness noted. PDW Kates in prior period, mitigation is speed limits. Vehicles traveling along Tote Road are not allowed to travel faster than 50km/h. This may be further reduced during inclement weather events (i.e. snow storms) when visibility could be increasingly compromised. Given that the project site experiences darkness for most of the year, the speed limits are set based on that criteria. Therefore, evidence is ok.  B-228-34 is an example of Tote Road speed adjustments based on weather conditions and visibility.
		a.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.	a.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 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 (TEMMP)  Refer to B-248-8 for QIA Recommendation for Caribou Studies, and B-248-9 BIM Caribou Study Memo to the TEWG  Refer to B-25A-16 July TEWG Meeting Minutes page 6	Regional Monitoring Specialist Sept 2025:  The TEWG have been discussing mitigation measures for caribou including definition of deflection. Refer to B-25A-16 where EDM, Baffinland consultant committed to this.	B-23A-1 section 4.2.3.2 includes discussion of monitoring during calving season and table 4.12 Caribou Monitoring Habitat Use During Calving. As noted in Section 1.1, document is regularly updated after discussions with TEWG and other groups.  Figure 3.2 provides a decision framework for caribou siting. No mention of calving sites.  Per B-23B-1 there is compliance with the terrestrial environment working group and the Caribou.  Per B-23B-2 discusses the Caribou calving grounds and their migration routes - proposed a Caribou collaring program which would not interfere with calving areas.  Interview notes, along with supporting documents B-248-8 and B-248-9 show that the TEWG has made recommendations for caribou studies, which Baffinland is currently working on implementing with the Government of Nunavut.  B-25A-16 July TEWG meeting minutes. Discussion of bird monitoring and mortality reporting as well as updated and continued discussion on caribou collaring and update on definition of caribou deflection (Pg. 6)
		a.d. Evaluation of the effectiveness of proposed caribou crossings over the Milne Inlet Tote Road and access roads as well as the appropriate number.	a.d. Have the proposed caribou 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)	"See B-23A-1 Pg 25, 3.3.2.2, Movement/Mitigation" section - discusses expected effect of the project on caribou movement, specifically mentions Tote Road and crossings.	
6 (cont'd)	53 (cont'd)	a.e. Protocols for documentation and reporting of all caribou collisions and mortalities...	a.e. Have protocols for documentation and reporting of all caribou collisions and mortalities been established?	Yes	No	No	Completed	Site Enviro	Environmental Superintendent	Refer to B-228-35 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-228-7).  Refer to B-248-13 2023 Terrestrial Annual Environment Monitoring Report Section 11.4.  Refer to B-24A-10 Executive Summary TEAMR pages xiv - Wildlife Interactions and B-24A-11 Caribou Decision Framework.	2024 Update to Manager ESG: There is a process for reporting caribou and other animal fatalities. There were no caribou fatalities in 2023 as evidenced in the TEAMR Executive Summary B-24A-10. Like previous years, BIM uses a tracking log to document all wildlife injuries and mortalities, which includes the date, time, and location of this incident, as well as a description. This log is summarized in the Terrestrial Environment Annual Monitoring Report (TEAMR). Another mitigation tool or process is the Tote Road Decision Framework. Evidence B-24A-11, caribou decision framework. This framework is communicated at site to vehicle operators and staff. This was pulled from a recent presentation, can file original if required.	See B-23A-1 Pg 27, 3.3.2.3, "Mortality Mitigation" section - notes that any Project-related caribou mortality will trigger an investigation into the cause of the accident and potential contributing factors (direct and/or indirect).  See B-23B-11 for internal log for 2023 wildlife injuries and mortalities. This log gets summarized in the Terrestrial Environment Annual Monitoring Report (TEAMR), PDW Kates 3/15/24, this will be included in the 2023 TEAMR (to be released in Q3 of 2024).  See B-23A-15 for 2022 TEAMR - pg. 24 outlines protocol for wildlife interactions and mortalities.  See B-24A-10 (TEAMR) pg xiv shows the Caribou statistics and the interview notes support no fatalities in 2023.  See B-24A-11 shows no tote road interactions with caribou, and discusses the mitigation strategies for caribou decision framework).  See B-24B-13 section 11.4 (pdf pg. 224) notes that wildlife incident and mortality logs are kept, and summarized data by 2023.
		a.f. as well as mechanisms for adaptive management responses designed to prevent further such interactions.	a.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 (TEMMP)  Refer to B-248-6, B-248-7 for Caribou Deflections Memo and Pellets Abundance Memo presented to the TEWG in October 2024  Refer to B-25A-16 July TEWG Meeting Minutes page 6	Regional Monitoring Specialist (Mar 2025):  Baffinland has started developing adaptive mechanism for caribou interactions with the project. Refer to B-248-6, this memo was presented to the TEWG in October, 2024 and January 2025 for the review of the definition of deflections by caribou. Once this definition has been agreed and finalized by the TEWG, it will be used to update the Terrestrial environment Monitoring and Mitigation Plan (TEMMP).  Sept 2025: This is still ongoing, reference to B-24A-16 Baffinland is committed to continue to refine caribou deflection and will update the TEMMP once this is concluded.	B-23A-1 "Caribou Disturbance Decision Tree" and section 3.3 and 4.2.3.2 stipulate how to respond to interactions with caribou.  Interview notes support audit question - no issues noted, revised TEMMP is still under review - see B-248-6 and B-248-7 for memos with considerations for this plan. Pg. 2 of B-248-7 specifically notes that a review is being conducted of relevant literature re: the interaction between caribou and industrial developments.  B-25A-16 July TEWG meeting minutes. Discussion of bird monitoring and mortality reporting as well as updated and continued discussion on caribou collaring and update on definition of caribou deflection (Pg. 6)
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	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 2 of B-23A-9 DRAFT Marine Monitoring Plan  Refer to B-25A-18 Final 2024 Marine Environmental Effects Monitoring Report, which outlines the current marine environmental effects monitoring program and results.  Refer to C-25A-1 - 2024 NIRB Annual Report - FINAL, Appendix G.6.5	Environmental Monitoring Specialist (Jan 2025):  The 2024 Marine Environmental Effects Monitoring Program (MEEMP) was conducted in July of 2024. The report will be completed at the end of Q1 and will be published in the 2024 NIRB Annual Report.  Sept 2025: This report was published in the 2024 NIRB Annual Report.	B-23A-9 outlines a framework for monitoring effects on the marine environment.  Interview notes support audit question - no issues with response.  B-25A-18 highlights project on the MEEMP (Marine Environmental Effects Monitoring Program), where Baffinland evaluates potential project related effects on the marine environment as predicted in the EIS (Final Environment Impact Statement), Project No. 76)  B-25A-1 2024 Annual Report to the Nunavut Impact Review Board

Project Certificate (PC) Conditions

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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/No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Interview Notes	BDO Notes
8	83a	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 from the disturbance to sediments, including re-suspension and subsequent transport and deposition of sediment?	Yes	No	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-23A-5 DRAFT Ship Wake Propeller Wash Report. Refer to Section 3 of B-23A-4 DRAFT Ballast Water Dispersion Modelling Report	Regional Monitoring Specialist (Mar 2025): Ship Wake and Propeller Wash Report was submitted to the NIRB in the 2023 Annual Report.	8-24A-12 (pg. 297-301) goes over Hydrodynamic modelling and the effect on Milne Port. 8-24A-12 (pg. 302) discusses the results of the hydro-dynamic effects and sediment redistribution and the goal to prevent sediment redistribution along the shipping route. 8-23A-5 Sections 4.2 and 4.3 discuss the results of hydrodynamic modelling (methodology discussed in section 1.3) for potential sediment disturbance effects. Therefore answer of 'yes' is appropriate. B-23A-4 discusses the use of hydrodynamic modelling for ballast water dispersion modelling. Interview notes support audit question - no issues with response.
		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 modelling 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 OIA suggesting new site locations to be sampled during MEEEMP program to address use of cape-size vessels. Refer to B-23A-10 for email communication indicating completion of sampling for new sampling sites proposed by OIA. Refer to B-25A-18 Final 2024 Marine Environmental Effects Monitoring Report, which outlines the current monitoring results from the cape-size stations.	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 W&P Golden 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-18-1 and SWW-1, and at two (2) new sites situated to ensure that any changes in bottom scouring by these longer, deeper capsize vessels are captured—one site offshore the northwest corner of the dock at a similar distance/depth to SWW-1, the other between SW-1 and SW-2 but at the 25 m depth contour. The MEEEMP continued to monitor these sites in the 2024 field season. This will be reported in the 2024 NIRB Annual Report, which is still been written at this time. Sept 2025: The result of the monitoring done at the cape-size stations are presented in the 2024 MEEEMP report.	8B-22B-25 summarizes the results of the marine water and sediment quality monitoring program for 2022 and presents the changes and proposals for 2023. ROW Kaitie in prior period, hydrodynamic modelling is not undertaken on a yearly basis - once modelling is completed, this switches to monitoring and comparing against modelling results. As described in Summary for 83a, updated hydrodynamic modelling was completed in 2019 and reported on in that period. In other words, the term and condition has been met. B-23A-11 and B-23A-10 emails as described - mentions updates to the sediment monitoring program and Milne Port. Interview notes support audit question - no issues with response.
		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	No	No	Completed	ESG	Environmental Monitoring Specialist	Memo submitted to NIRB on Marine Mammal Health Monitoring (Refer to B-22B-5) Refer to B-24B-1 Summary of 2024 Marine monitoring Programs presentation to MEWG pg 16	Document submitted in response to recommendations/information request from NIRB. Environmental Monitoring Specialist (Jan 2024): Metal concentrations are determined for sediment and water quality samples as per the Marine Environmental Effects Monitoring Program (MEEEMP). Refer to B-24B-18 2024 MEEEMP Report which have been submitted to the NIRB.	See B-22B-5 "Marine Mammal Health Technical Memo" submitted to NIRB 1/22/21 - per section 1.0 paragraph 3, memo presents the summary of monitoring results for fish "metals of interest". B-24B-1 pg. 16 outlines 2024 fish health & tissue chemistry, including metals found in the fish. A-24A-12 (project 113) discusses and highlights results of the fish health and its goal 1) to prevent impacts to marine fish in Storey Bay Inlet and Milne Inlet. B-24A-1 (Chapter 7) analyzes the fish health and tissue chemistry based on the Milne Port Areas. Studies were focused on fish health assessments of survival, growth, condition and reproductive endpoints. 8-25A-1 2024 NIRB Annual Report (Pg. 416) goes into detail about Tissue Chemistry and that the results of chemical analyses of metals and PAHs in Arctic Char tissues were within FEDs predictions. 8-25A-18 goes over fish health and tissue chemistry (Pg. 10)
		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 Capsize) 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	No	No	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 MEEEMP Report Executive Summary	2024 Update: Sr. Manager ESG, BM provided marine and sediment monitoring in 2023 through the Marine Environmental Effects Monitoring Program as evidenced in the TC 83 and the MEEEMP Report. Executive Summary as evidence B-24A-9 pages iii and iv.	See B-24A-9 pg iv - ii discusses the continued use of larger ore carriers at Milne port, and that Baffinland has committed to a frequency of annual sampling of the eight Capsize monitoring stations for a minimum of 3 years.
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	No	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 modelled sediment scour potential for capsize vessels; results are summarized in Sections 4 and 5 of B-23A-5. Additionally, the sediment sampling for the MEEEMP program was modified to address the use of larger vessels (refer to response to Concern #8 for additional details).	8-24A-7 contained results of propeller generated wash velocities and Scour potential - the increased sediment disturbance is conservative. Interview notes support audit question - no issues with response.
		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	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Chapter 3.0 Marine Sediment Quality in B-25A-18 2024 Marine Environmental 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 MEEEMP program. Extensive sampling is conducted at targeted sites based on trends and results that may suggest there is a potential Project-related impact.	B-24A-5 chapter 3 analyzes the sediment sampling program which focuses on sampling the east, northeast, northwest and west transect stations based on the radial transect study design. B-23A-10 email provide updates in marine monitoring plan. B-25A-18 is as described in document evidence. (Pg. 3)

Project Certificate (PC) Conditions

Name of Auditor:	BDO Canada LP
Date of Audit:	31-Dec-25

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Total # of audit questions with evidence provided supporting completion of the audit question	76
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 / No)	Interview Notes Changed (Yes / No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Interview Notes	BDO Notes
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	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-228-25A and B-228-25B for 2022 preliminary sediment quality results and proposed 2023 monitoring program presentation. Refer to Section 3.2 of B-23A-9 DRAFT Marine Monitoring Plan Refer to B-24A-7 Ship Wake and Propeller Wash Assessment Report Refer to B-23A-11 for email communication from OIA suggesting new site locations to be sampled during MEEAMP program to address use of capsize vessels Refer to B-23A-10 for email communication indicating completion of sampling for new sampling sites proposed by OIA Refer to Chapter 3.0 Marine Sediment Quality in 2024 Marine Environment Effects Monitoring Report (B-25A-18)	Interviewed Sustainability Specialist - PC Condition #85 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 MEEAMP Program. Sept 2025: Chapter 3 of 2024 MEEAMP Report (B-25A-18) shows that the results of sediment quality conducted at Milne Port in the 2024 monitoring program is within original FES predictions, which forecasted no significant residual effects on sediment quality.	B-228-25 summarizes the results of the marine water and sediment quality monitoring program for 2022 (preliminary results) and presents the changes and proposals for 2023. B-24A-5 chapter 3 analyzes the sediment sampling program which focuses on sampling the east, northeast, northwest and west transect stations based on the radial transect study design. B-24A-7 reviews the Mary River project, which provides an assessment of ship wake and propeller wash B-23A-9 Sec 3.2 discusses marine sediment quality and propeller wash from project vessels B-23A-10 and B-23A-11 email provide updates in marine monitoring plan B-25A-18 is as described in document evidence (Pg. 3)
		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	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Dec. 2nd, 2022 MEWG Minutes (B-228-27) 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 B-25A-18 2024 MEEAMP Report	Interviewed Sustainability Specialist - PC Condition #85 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 MEEAMP Program. Sept 2025: Chapter 3 of 2024 MEEAMP Report (B-25A-18) shows that the results of sediment quality conducted at Milne Port in the 2024 monitoring program is within original FES predictions, which forecasted no significant residual effects on sediment quality.	See B-24A-5 MEEAMP Report discusses the negative effects of the Sediment Redistribution Program (Chapter 3) B-24A-7 Ship Wake and Propeller Wash Assessment goes over the scour potential from the velocity of the propeller generated wash and how it affects the sediment. B-24B-27 shows the new action item of the discussion of delineating areas disturbed by tug propeller wash during 2023 MEEAMP field program B-25A-18 - as described in interview notes (Pg. 3), no issues noted
		10.b.2. If negative impacts from sediment redistribution have been identified, have additional mitigation measures been developed and implemented?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 3.2.4 Program Modifications of B-23A-9 DRAFT Marine Monitoring Plan. Refer to Dec. 2nd, 2022 MEWG Minutes (B-228-27) for discussion relating to delineating area scoured by propeller wash Refer to Chapter 3.6 Conclusion and Recommendations in B-25A-18 2024 MEEAMP Report.	Interviewed Sustainability Specialist - PC Condition #85 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 MEEAMP Program. Sept 2025: Chapter 3 of 2024 MEEAMP Report (B-25A-18) shows that the results of sediment quality conducted at Milne Port in the 2024 monitoring program is within original FES predictions, which forecasted no significant residual effects on sediment quality.	per review of client referenced documents and interview notes - no issues noted, Audit question has been addressed	
		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 (Baty 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	No	No	Completed	ESG	Senior Manager, ESG	Refer to B-24A-9 2023 MEEAMP 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 MEEAMP Report executive Summary B-24A-9	See A-24A-12 "2023 NIRB Annual Report" Page 297-298, there are updates to the report based on the larger ore vessels used B-24A-9 MEEAMP Report discusses the updates (pg 8 - 9) which pertain to the continued use of the larger ore carriers and therefore the continued frequency of annual sampling of the eight capsize monitoring stations for a minimum of 3 years (2023 to 2025)
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	No	No	Completed	ESG	Environmental Monitoring Specialist	"Baffinland Iron Mines 2024 Annual Report to the Nunavut Impact Review Board" Appendix G.6.5 (refer to B-24B-17) Refer to Section 3.0 Component Studies of B-23A-9 DRAFT Marine Monitoring Plan. Refer to B-24B-1 Summary of 2024 Marine Monitoring Program page 18-19 Refer to B-25A-14 July 2025 MEWG Meeting Minutes Refer to B-25A-18 2024 MEEAMP Report	Environmental Monitoring Specialist (Jan 2025): The Marine Environmental Effects Monitoring Program (MEEAMP) is run annually including in 2024 - refer to B-24B-1 for a summary of the program run in 2024 which was presented to the MEWG. Sept 2025: The 2024 MEEAMP Report (B-25A-18) details the program methodology and results for the evaluation of changes to marine health and organisms. In addition, at the July 2025 MEWG meeting (B-25A-14), the 2025 monitoring program was presented and discussed in detail to the MEWG members.	B-23A-9 Sec. 3 discusses planned marine monitoring projects - with timeline of planned frequency in table 3.1 PDF pg. 23 from 2023-2025 B-24A-12 shows the affects of the monitoring program on the various sites such as Milne Inlet, Skenesby Inlet, Pond Inlet, etc. per interview notes, MEEAMP is run annually - see B-24B-1 for a summary of the marine monitoring programs (pg. 2 shows all programs for 2024 - rest of the document provides more details) B-25A-18 and B-25A-14 - as described in interview notes, no issues noted
		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	No	No	Completed	ESG	Environmental Monitoring Specialist	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-24B-1 Summary of 2024 Marine Monitoring Program page 18-19 Refer to B-23A-2 DRAFT AIS Risk Assessment and Hull Fouling Report Refer to B-24B-2 2024 DFO Ballast Study presentation to MEWG C-25A-1 - 2024 NIRB Annual Report - FINAL - Appendix G.6.5 MEEAMP Report (refer to B-25A-18) In 2024 Baffinland and DFO collaborated to run a 4 week ballast water study at Milne Port. Like in 2023, this study had a youth training component where youths from Pond Inlet and Sanitajak were trained at port of Burlington. Sept 2025: Baffinland continues to partner with DFO on Ballast Water Studies, there is a 2 weeks program scheduled for Sept 9-24 at Milne Port.	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. Environmental Monitoring Specialist (Jan 2025): B-24B-2 is the 2024 DFO Ballast Study presentation to MEWG - slide 6 specifically notes that sampling is done to detect what non-native species the ships could be bringing in their ballast water and how this could affect the animals that are already there. B-25A-1 is as described in document evidence - G.6.5 goes into detail about 2024 Marine Environmental Effects Monitoring Program Report 1 B-25A-18 is as described in document evidence - Pg. 11 goes into detail about non-indigenous species and aquatic invasive species monitoring	

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			11.c. Does the program detect changes that may have biological consequences, including sufficient baseline data?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-248-1 Summary of 2024 Marine Monitoring Program page 18-19 Refer to B-248-2 2024 DFO Ballast study presentation to MEWG 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. C-25A-1 2024 NIRB Annual Report - FINAL Appendix G.6.5 MEEMP Report (refer to B-25B-17) Refer to Chapter 8.0 Non-Indigenous Species and Aquatic Invasive Species (NIS/AIS) Monitoring Program in B-25A-18 2024 MEEMP Report	Environment Monitoring Specialist (Jan 2025) Program run annually including in 2024. The 2024 Marine Environmental Effects Monitoring Program (MEEMP) report with the NIS/AIS component has not been completed at the time of this submission. Sept 2025: Ballfinland continues to partner with DFO on Ballast Water Studies, there is a 2-week program scheduled for Sept 9-24 at Milne Port.	Per review of referenced documents, BIM has monitored monitoring conducted and expanded projects in 2024 for non-indigenous species and aquatic invasive species throughout the reports and slides. - no issues noted, audit question addressed A-24A-12 is too large for APT, PCC No. 87 (PDF pg. 306). 'Term or Condition' section addresses the audit question, as does section below outlining methods & results. B-24B-1 is the 2024 summary of marine monitoring programs - pg. 3 and 4 show multiple baseline monitoring years. B-25A-1 is as described in document evidence. G.6.5 goes into detail about 2024 Marine Environmental Effects Monitoring Program Report B-25A-18 is as described in document evidence. Pg. 11 goes into detail about non-indigenous species and aquatic invasive species monitoring
12	89	12.a. The Proponent shall develop and implement an effective ballast water management program.	12.a. Has Ballfinland developed and implemented a ballast water management program?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	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. B-25A-18 2024 MEEMP 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 2025. 22-Aug-2023 (Sustainability Specialist): Ballfinland 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 local participants at the Port of Burlington in Ontario, which ran from August 11th until the 21st, 2023. This program was continued in 2024 and ran for 4 weeks - Aug/Sept, and October. It will continue in 2025, running for 2 weeks Sept 9 - 24.	A-24A-12 exceeds the maximum file size in APT, but PCC No. 88 (PDF pg. 312). 'Term or Condition' section addresses the audit question, as does section below outlining methods & results. B-23A-12 outlines updated ballast water monitoring program mentioned in interview notes B-23A-13 referenced slides mention ballast monitoring programs B-23B-5 outlines Ballast Water Monitoring program in 2023 B-25A-18 outlines MEEMP program Interview notes support audit question - no issues with response. Notes that program was conducted in 2024.
		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	No	No	Completed	ESG	Environmental Monitoring Specialist	Ballfinland 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 C-25A-1 - 2024 NIRB Annual Report - FINAL	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. Environmental Monitoring Specialist (Sept 2025): All vessels calling at Milne Port are Ballast Water Management (BWM) Convention D-2 standard compliant. Compliance as outlined in Ballfinland's BWM Plan has been effective in protecting the marine environment from species introduction through ballast water.	A-24A-12 exceeds the maximum file size in APT, but PCC No. 89 (PDF pg. 312). 'Term or Condition' section addresses the audit question, as does section below outlining methods & results. See B-22B-28 for full plan. B-23A-13 referenced slides mention ballast monitoring programs exceeding regulation requirements A-24A-12 PDF pg 370 T&C No. 89 which mentions ballast water monitoring plans being consistent with regulations. B-25A-1 goes over results of several ship-related activities and their effect on the environment and recommendations to combat effects. All are consistent with regulations and reported in 2024 NIRB report. (Pg 312-316) Interview comments support audit question
		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	No	No	Completed	ESG	Environmental Monitoring Specialist	Ballfinland Iron Mines 2023 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 B-24B-4 2024 Milne Inlet Terminal Handbook section 6.2 page 24 on ballast water management procedures at Milne Port Refer to PC T&C No. 89 (p. 312-316) in C-25A-1 - 2024 NIRB Annual Report - FINAL Refer to A-25A-11 SITM 2025 page 6 for Ballast Water Exchange Instructions for vessels	Environment Monitoring Specialist (Jan 2025) Annually including 2024, vessel masters calling at Milne Port are issued Standing Instructions and Milne Inlet terminal handbook with details of ballast water management procedures which includes ballast water exchange and salinity treatment, as well as reporting to Transport Canada. Vessels calling at Milne Port meet the International Maritime Organization D-2 regulations. Sept 2025: SITM (B-24B-19) was issued to all vessels calling at Milne Port in 2025.	B-23A-13 referenced slides mention ballast monitoring programs exceeding regulation requirements and ships using ballast water per regulations. B-24B-4 is the July 2024 edition of the Terminal Information Handbook for Milne Inlet Terminal. Section 6.2 on pg. 24 notes that prior to the commencement of loading the Port Captain and Milne Inlet Terminal Representative will inspect the Ballast Water Exchange Record (Logbook) and perform a salinity test on a randomly selected ballast tank. The ballast water salinity must be 80 parts per thousand (ppt). B-25A-1 talks about the objective to prevent the impacts to marine water quality resulting from ballast water exchange. B-25A-11 discuss ballast water exchange is mandatory prior to arrival at Milne Inlet Terminal and a salinity test will be performed on all vessels prior to discharging ballast water to ensure that ballast water exchange has occurred (Pg 6)
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 Ballfinland 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 Environmental Social Governance	Refer to B-22B-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-22B-4). Ballast water management protocols were outlined in slide 17 of the 2022 End of Shipping Season Meeting slide deck (B-22B-10A and B-22B-10B) presented to the MHTO and Hamlet in Feb 2023. A-25A-11 SITM 2025 Page-6 for Ballast Water Exchange Instructions for vessels	Sustainability Specialist (Feb 2023): The Shipping and Marine Wildlife Management Plan is currently undergoing revision and an updated version will become available in Q1 or Q2 of 2023. Regional Monitoring Specialist (Sept 2025): Ballfinland on an annual basis provides the SITM to all Vessels calling on Milne Port during the Shipping Season. Only Vessels that are IMO D-2 compliant are contracted by Ballfinland.	B-22B-26 exceeds the maximum file size in APT, but PCC No. 89 (PDF pg. 299). 'Term or Condition' section addresses the audit question. As noted in the interview notes, more and more ships are being fitted with treatment systems. See B-22B-11 for 2022 stats). Therefore condition met, because Ballfinland is showing that it's choosing these vessels where feasible (as noted in the interview notes from 2019, all vessels aren't required to have treatment systems by law until 2024, therefore not feasible to expect Ballfinland to use vessels with these systems 100% of the time. See B-22B-28 for full plan. -> 2024 update - per interview notes, all ships that called to Milne Port in 2024 complied with the IMO's D2 standards. Per review of referenced documents, BIM mentions choosing suppliers that make use of ballast water treatment in testing areas and ballast water exchange. B-24B-3 pg. 11 notes that if a vessel is equipped with a Ballast Water Treatment System, then ballast water exchange and ballast water treatment are both required to be done. Part of the "Standing Instructions and General Information for Masters of Vessels Loading at Milne Inlet Port" issued for 2024. A-25A-11 is as described in documents evidence and interview notes. See Pg. 6
13	91	13.a. The Proponent shall develop a detailed monitoring plan for Steensby Inlet and Milne Inlet for loading that complies with all applicable regulatory requirements and guidelines as issued by Transport Canada.	13.a. Has Ballfinland developed a detailed monitoring plan for Steensby Port and Milne Inlet for loading that complies with all applicable regulatory requirements and guidelines as issued by Transport Canada?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Ballfinland Iron Mines 2023 Annual Report to the Nunavut Impact Review Board presentation (Page 307-309) (refer to B-22B-26) Refer to B-22B-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.	B-22B-26 exceeds the maximum file size in APT, but PCC No. 89 (PDF pg. 299). 'Term or Condition' section addresses the audit question, as does section below outlining methods & results. See B-28 for full plan. See A-28 for A-1 Ballast Water Management section noting that the plan must be followed. Per review of B-22B-29 no regulatory requirements or guidelines by Transport Canada have been issued, however, BIM has requested that WSP prepare an options analysis. B-24A-6 report discusses loading monitoring in Milne Inlet with mention of regulations under the Canada Shipping Act

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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	BDO Notes
			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	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to section 8.3.3, p. 1484 of the 2020 Marine Environmental Effects Monitoring Program Report (8-228-30) Refer to B-228-29 DRAFT 2022 MEEMP Hull Fouling Options Analysis. Refer to B-244-6 Updated AS Risk Assessment and Hull Fouling Report	Interviewed Sustainability Specialist - Extensive surveying is conducted along various areas of the ship (i.e. bow/sticker, hull, nose, etc.). Sampling completed and reported in the 2019 NRR 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/AS program since 2018 and consists of conducting under water video surveys of the hull or one carries using ROV-based underwater video system.	See B-228-30a Section 8.3.3 (full PDF was too big for the site to split up - see Section 8.3.3 (PDF pg 15) - surveys focused on areas of the hull where biofouling was most likely to occur. B-228-29 outlines sampling & analytical protocols for hull fouling specifically meant to address PCC No. 91. B-244-6 PDF pg 15 discusses accounting for areas where antifouling treatment is less frequently renewed (2.3.2.2)
14	104	Subject to safety considerations and the potential for conditions as determined by the crew of transiting vessels, to result in route deviations.	Subject to safety considerations and the potential for conditions as determined by the crew of transiting vessels, to result in route deviations.	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.	Response of 'N/A' is appropriate per interview notes - consistent with prior period.
		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.	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	Completed	ESG	Environmental Monitoring Specialist	N/A	Interviewed Sustainability Specialist - This phase of the Project is not currently active therefore question is not applicable.	Response of 'N/A' is appropriate per interview notes - consistent with prior period.
		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 NRR 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 report to the Marine Environment Working Group and the NRR 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.	Response of 'N/A' is appropriate per interview notes - consistent with prior period.
		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	No	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 SRO program and MMON programs do occur for the northern shipping route (not applicable to this line item).	Response of 'N/A' is appropriate per interview notes - consistent with prior period.
		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, 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 FES and FES Addendum to the NRR 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 FES and FES Addendum to the NRR annually?	Yes	No	No	Completed	ESG	Engagement Lead/ Manager of Environmental Social Governance	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). Refer to A-25A-11 SITM 2025	Regional Monitoring Specialist Sept 2025: Annually, Baffinland employs Community based Shipping monitors who track vessel deviations and announce this in the community.	B-228-14 provides an example of how a deviation report would look in terms of communication to the vessel A-25A-11 standing instructions and general information for masters of vessels loading at Milne Inlet port
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?	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-244-8a and B-244-8b for examples of Ship Deviation Reports Refer to PC TRC No. 103 (p. 350-357) and T&C 120 (p. 405-406) in A-24A-12 2023 NRR Annual Report Shipping monitor daily reports to address any deviations A-24B - 9 - Shipping Monitor Tracking - 2024 Oct Communications from ship captains to Fednav with any deviations from designated shipping route. Refer to A-24B - 7 - Golden Fast (TLN-51) Deviation Report 17 Sep 2024 Refer to B-25B-1 - Deviation Report Communication from Nordic Samngjuq Ship Captain providing justification for deviation Jan 2024: In B-25B-1, Captain of the Vessel, Nordic Samngjuq deviated from nominal route to safely pass an inbound vessel.	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. Sep 2025: B-248-20 is an example of justification for deviation due to safety. In the report, the Captain of Nordic Nulukjaak deviated from nominal route to safely pass an inbound vessel. Jan 2024: In B-25B-1, Captain of the Vessel, Nordic Samngjuq deviated from nominal route to safely pass an inbound vessel.	B-244-8 provides an example of how post deviation communication occurs via email. This shows that the deviation occurred due to safe passing of an iceberg which was along the original route. A-24B-7 also provided as an example of this from Sept. 2024. Interview notes are consistent with evidence and audit question - no issues noted A-24A-12 discusses the project related ship tracking and the monitoring of the effectiveness of mitigation of shipping impacts to wildlife and also to prevent impacts to marine mammals associated with project shipping (pg. 350-351/405-406) A-24B-9 is the spreadsheet used for shipping monitor tracking for 2024 and includes tabs for feedback from feedback, radio, visitor log, etc. A-25A-15 is a deviation report due to iceberg sent via email B-25B-1 is a deviation report due to routing to safely pass an inbound vessel
		14.e. Has Baffinland reduced shipping speeds where ship-marine mammal interactions are most likely?	14.e. Has Baffinland reduced shipping speeds where ship-marine mammal interactions are most likely?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Table 5.1 p. 19-20 in the 2024 NRR 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) Refer to Table 3 in the 2025 Standing Instructions and General Information of Vessels Loading at Milne Inlet A-25A-11 SITM 2025	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 mph for all Baffinland contracted vessels. The M&TO recommended a further reduction in speed and Baffinland explored this option and determined that speeds cannot be lowered for various reasons.	A-24A-4 Section 2 (PDF pg. 12) notes that there is a vessel maximum speed limit of 9 knots over ground. A-24A-12 (PDF pg 365) shows the speed restriction of 9 knots/miles per hour (PDF too large for APF). A-25A-11 table 3 shows that all project vessels will reduce speeds to a maximum of 9 knots when transiting along the established shipping corridor
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	No	No	Completed	ESG	Senior Manager of Environmental Social Governance	Refer to A-23A-19 and A-23A-16 Refer to section 5.2 of the 2022 Nunavut Adaptive Management Response Plan, p. 19, of the 2022 Shipping and Marine Wildlife Management Plan, Appendix 1, of the 2022 NRR Marine Shipping and Vessel Management Report (B-228-12). Refer to Table 5.1, p. 16-17, Mitigation Measures for Marine Mammals in the A-25A-10 2025 Shipping and Vessel Management Report	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.	A-23A-16 discusses various mitigation measures regarding wildlife interactions - see section 3.3.2 PDF pg 23 A-23A-19 includes monitoring plans for terrestrial environment with mentions of A-23A-20 sec 1.5 PDF pg 15 - discusses mitigating interactions with narwhal and seals Also refer to B-228-12 section 5.5 on PDF page 72 for additional mitigation measures, such as delaying shipping on narwhal Also refer to B-228-12 section 5.2 on PDF page 125 for additional mitigation measures to manage effects of shipping on narwhal A-25A-10 is as described by document evidence comment, no issues noted
		15.c. Reduced shipping speeds where ship-marine mammal interactions are most likely	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 Table 5.1 p. 19-20 in the 2024 NRR 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) Refer to Table 3 in the 2025 Standing Instructions and General Information of Vessels Loading at Milne Inlet A-25A-11 SITM 2025	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 mph for all Baffinland contracted vessels. The M&TO recommended a further reduction in speed and Baffinland explored this option and determined that speeds cannot be lowered for various reasons.	A-24A-4 Section 2 (PDF pg. 12) notes that there is a vessel maximum speed limit of 9 knots over ground. A-24A-12 (PDF pg 365) shows the speed restriction of 9 knots/miles per hour (PDF too large for APF). A-25A-11 table 3 shows that all project vessels will reduce speeds to a maximum of 9 knots when transiting along the established shipping corridor

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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	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-248-1 Summary of 2024 Marine programs page 54	Regional Monitoring Specialist (Jan 2025): In 2024, participants were mobilized to conduct SBO program from 21 - 30 October. However, this program was cancelled due to absence of ice in the RSA.  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 NEMO 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 N188 Report.	For interview notes and as noted on B-248-1, participants were mobilized to conduct SBO program from 21 - 30 October. However, this program was cancelled due to absence of ice in the RSA. Answer of "Yes" still appropriate, and SBOs were employed (just could not go ahead with the program due to ice conditions).
		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-228-16 for the SBO Training Manual that is provided to participants. 2023 training will be consistent with 2019	Regional Monitoring Specialist (Jan 2025): Although the SBO program was cancelled in 2024, participants updated their certifications including Personal Survival Techniques (PST) training certification.  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.	For interview notes and notes under evidence provided, the 2019 Training Manual provided as evidence for now (B-228-16). 2023 training (last time the program was run) was consistent with 2019, so this is sufficient evidence that proper training materials are in place.
17	109	17.a. The Proponent shall conduct a monitoring program to confirm the predictions in the FES 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 FES with respect to disturbance effects from ships noise on the distribution and occurrence of marine mammals?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Appendix G.6.7 and G.6.2 in A-244-12 (2023 N188 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-244-12 N188 Annual Report (p. 312)  Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan.  Refer to B-25A-22 2024 Bruce Head Monitoring Program 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 but results were made available in the 2021 N188 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.	A-244-12 (pdf pg 5199) confirms that the results of the acoustic monitoring program contained in the report are consistent with effects predictions through the FES and subsequent amendments to the ERP  B-23A-9 section 3.8 - discusses potential acoustic impacts on marine mammals. Section 3.8.4.2 PDF pg 51 specifically mentions tests designed to FCC Rev. 109  B-25A-22 is as described in document evidence comments, no issues noted
		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 effects 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.	Response of "N/A" is appropriate per interview notes - consistent with prior years. Also consistent with methods & results noted under A-23A-1A PC/C No. 109 (PDF pg 438) where it says "No studies were conducted along the Southern Shipping Route (eg., Hudson Strait or Foxe Basin), as this phase of the Project is currently inactive."
		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.	Response of "N/A" is appropriate per interview notes - consistent with prior years. Also consistent with methods & results noted under A-23A-1A PC/C No. 109 (PDF pg 438) where it says "No studies were conducted along the Southern Shipping Route (eg., Hudson Strait or Foxe Basin), as this phase of the Project is currently inactive."

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17 (cont'd)	109 (cont'd)	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)	17.d. Milne Inlet?	Yes	Yes	Yes	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A.3 for the 2023 Passive Acoustic Monitoring Program Report (B-24A.3 not available, but included in A-21-12 Appendix G.6.5 - 2023 Underwater Acoustic Monitoring Program) Refer to Appendix G.6.7 and G.6.2 in A-24A.12 (2023 NIBR 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 NIBR Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan Refer to B-25A-22 2024 Bruce Head Monitoring Program Report Refer to A-25A-11 SITM 2025	Regional Monitoring Specialist (Feb 2024): Note that the 2025 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q2 2026. These results will be presented as part of 2025 Annual Report to the NIBR and will be available during 2026 Part A Audit.	A-24A.12 (condition 109) - PDF pg. 5157 states that the survey is designed to address the effects during the shipping season and includes Hudson Strait, Foxe Basin, Milne Inlet, Eclipse Sound and Pond Inlet B-23A-9 section 3.8 - discusses potential acoustic impacts on marine mammals. Section 3.8.4.2 PDF pg 51 specifically mentions PC No. 109 which addresses the audit question - mentions Milne Inlet - no concerns B-25A-22 - Condition No. 109 mentions that the proponent must conduct a monitoring program in line with FES predictions in regard to ship noise and its effect on marine mammals. Specifically mentions the survey will include locations in Hudson Strait and Foxe Basin, Milne Inlet, Eclipse Sound, and Pond Inlet (Pg. 28) A-25A-11 provides standing instructions and general information for masters of vessels loading at Milne Inlet, Eclipse Sound
			17.e. Eclipse Sound?	Yes	Yes	Yes	Completed	ESG	Environmental Monitoring Specialist	Refer to Appendix G.6.5 in A-24A.12 (2023 NIBR Annual Report) for the 2023 Passive Acoustic Monitoring Program Report Refer to B-24A.3 2023 Acoustic Monitoring Program Report (B-24A.3 not available, but included in A-21-12, Appendix G.6.5 - 2023 Underwater Acoustic Monitoring Program) Refer to Appendix G.6.7 and G.6.2 in A-24A.12 (2023 NIBR 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 NIBR Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan Refer to B-25A-22 2024 Bruce Head Monitoring Program Report Refer to A-25A-11 SITM 2025	Regional Monitoring Specialist (Feb 2024): Note that the 2025 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q2 2026. These results will be presented as part of 2025 Annual Report to the NIBR and will be available during 2026 Part A Audit.	A-24A.12 (condition 109) - PDF pg. 5157 states that the survey is designed to address the effects during the shipping season and includes Hudson Strait, Foxe Basin, Milne Inlet, Eclipse Sound and Pond Inlet B-23A-9 section 3.8 - discusses potential acoustic impacts on marine mammals. Section 3.8.4.2 PDF pg 51 specifically mentions PC No. 109 which addresses the audit question - mentions Milne Inlet - no concerns A-25A-22 - Condition No. 109 mentions that the proponent must conduct a monitoring program in line with FES predictions in regard to ship noise and its effect on marine mammals. Specifically mentions the survey will include locations in Hudson Strait and Foxe Basin, Milne Inlet, Eclipse Sound, and Pond Inlet (Pg. 28) A-25A-11 provides standing instructions and general information for masters of vessels loading at Milne Inlet, Eclipse Sound
			17.f. and Pond Inlet?	Yes	Yes	Yes	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A.3 for the 2023 Passive Acoustic Monitoring Program Report (B-24A.3 not available, but included in A-21-12, Appendix G.6.5 - 2023 Underwater Acoustic Monitoring Program) Refer to Appendix G.6.7 and G.6.2 in A-24A.12 (2023 NIBR 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 NIBR Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan Refer to B-25A-22 2024 Bruce Head Monitoring Program Report Refer to A-25A-11 SITM 2025 (pages 6, 9 and 10) Refer to A-25A-12 Shipping Monitor Tracker	Regional Monitoring Specialist (Feb 2024): Note that the 2025 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q2 2026. These results will be presented as part of 2025 Annual Report to the NIBR and will be available during 2026 Part A Audit. The SITM 2025 describes shipping mitigation measures such as speed restrictions, prohibition of discharge of ballast water, waste and grey water in Pond Inlet. Annually, we employ shipping monitors in Pond Inlet for back-ships travel into Pond Inlet and communicate shipping-related information to members of the Pond Inlet community via Shipping Monitor Tracker.	A-24A.12 (condition 109) - PDF pg. 5157 states that the survey is designed to address the effects during the shipping season and includes Hudson Strait, Foxe Basin, Milne Inlet, Eclipse Sound and Pond Inlet B-23A-9 section 3.8 - discusses potential acoustic impacts on marine mammals. Section 3.8.4.2 PDF pg 51 specifically mentions PC No. 109 which addresses the audit question - mentions Milne Inlet - no concerns A-25A-22 - Condition No. 109 mentions that the proponent must conduct a monitoring program in line with FES predictions in regard to ship noise and its effect on marine mammals. Specifically mentions the survey will include locations in Hudson Strait and Foxe Basin, Milne Inlet, Eclipse Sound, and Pond Inlet (Pg. 28) A-25A-11 provides standing instructions and general information for masters of vessels loading at Milne Inlet, Eclipse Sound. Pg. 10 specifically mentions Pond Inlet and describes that the area has zero tolerance for ship or rig pollution A-25A-12 excel is a shipping monitors tracker. Pond Inlet is described as the location multiple times
			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	No	Yes	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A.3 for the 2023 Passive Acoustic Monitoring Program Report (B-24A.3 not available, however acoustic monitoring program is provided in 2023 NIBR (A-24A.12, Appendix G.6.5 - 2023 Underwater Acoustic Monitoring Program) Refer to A-24A-9 Marine Program Frequency Refer to Appendix G.6.7 and G.6.2 in A-24A.12 (2023 NIBR 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 NIBR Annual Report (p. 332) Refer to PC T&C No. 109, Section 4, p. 385 of B-23A-8 2022 NIBR Annual Report Refer to B-24B-1 Summary of 2024 Marine Monitoring Programs Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan	Auditor can refer to A-24A-9 for frequency of marine monitoring programs dating back to 2006. Regional Monitoring Specialist (Feb 2024): Note that the 2025 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q2 2026. These results will be presented as part of 2025 Annual Report to the NIBR and will be available during 2026 Part A Audit.	A-24A.12 No. 109 (PDF pg. 372) - "Term or Condition" section addresses the audit question, as does section below outlining methods & results. B-23A-9 section 3.8 - discusses potential acoustic impacts on marine mammals - mentions of narwhal - no concerns As per the interview notes, frequency of marine monitoring programs dating back to 2006 are found in A-24A-9
			17.h. Beluga?	Yes	No	Yes	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A.3 for the 2023 Passive Acoustic Monitoring Program Report (B-24A.3 not available, but included in A-21-12, Appendix G.6.5 - 2023 Underwater Acoustic Monitoring Program) Refer to Appendix G.6.7 and G.6.2 in A-24A.12 (2023 NIBR 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 NIBR Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan Refer to PC T&C No. 109, Section 4, p. 385 of B-23A-8 2022 NIBR Annual Report Refer to B-25A-22 2024 Bruce Head Monitoring Program Report	Regional Monitoring Specialist (Feb 2024): Note that the 2025 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q2 2026. These results will be presented as part of 2025 Annual Report to the NIBR and will be available during 2026 Part A Audit.	A-24A.12 No. 109 (PDF pg. 372) - "Term or Condition" section addresses the audit question, as does section below outlining methods & results. B-23A-9 section 3.8 - discusses potential acoustic impacts on marine mammals - mentions of Belugas - no concerns A-25A-22 - Condition No. 109 mentions that the proponent must conduct a monitoring program in line with FES predictions in regard to ship noise and its effect on marine mammals. Specifically goes over that the survey shall determine the extent to which habituation occurs for narwhal, beluga, bowhead and walrus (Pg. 28)
			17.i. Bowhead?	Yes	No	Yes	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A.3 for the 2023 Passive Acoustic Monitoring Program Report (B-24A.3 not available, but included in A-21-12, Appendix G.6.5 - 2023 Underwater Acoustic Monitoring Program) Refer to Appendix G.6.7 and G.6.2 in A-24A.12 (2023 NIBR 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 NIBR Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan Refer to PC T&C No. 109, Section 4, p. 385 of B-23A-8 2022 NIBR Annual Report Refer to B-25A-22 2024 Bruce Head Monitoring Program Report	Regional Monitoring Specialist (Feb 2024): Note that the 2025 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q2 2026. These results will be presented as part of 2025 Annual Report to the NIBR and will be available during 2026 Part A Audit.	A-24A.12 No. 109 (PDF pg. 372) - "Term or Condition" section addresses the audit question, as does section below outlining methods & results. B-23A-9 section 3.8 - discusses potential acoustic impacts on marine mammals - mentions of bowheads - no concerns A-25A-22 - Condition No. 109 mentions that the proponent must conduct a monitoring program in line with FES predictions in regard to ship noise and its effect on marine mammals. Specifically goes over that the survey shall determine the extent to which habituation occurs for narwhal, beluga, bowhead and walrus (Pg. 28)
			17.j. and Walrus?	Yes	No	Yes	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A.3 for the 2023 Passive Acoustic Monitoring Program Report (B-24A.3 not available, but included in A-21-12, Appendix G.6.5 - 2023 Underwater Acoustic Monitoring Program) Refer to Appendix G.6.7 and G.6.2 in A-24A.12 (2023 NIBR 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 NIBR Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan Refer to PC T&C No. 109, Section 4, p. 385 of B-23A-8 2022 NIBR Annual Report	Regional Monitoring Specialist (Feb 2024): Note that the 2025 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q2 2026. These results will be presented as part of 2025 Annual Report to the NIBR and will be available during 2026 Part A Audit.	A-24A.12 No. 109 (PDF pg. 372) - "Term or Condition" section addresses the audit question, as does section below outlining methods & results. B-23A-9 section 3.8 - discusses potential acoustic impacts on marine mammals - mentions of walrus - no concerns

Project Certificate (PC) Conditions

Name of Auditor:	BDO Canada LP
Date of Audit:	31-Dec-25

Completion Rate:	
Total # of audit questions with evidence provided supporting completion of the audit question	76
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	BDO Notes
18	110	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	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A.3 for the 2023 Passive Acoustic Monitoring Program Report (B-24A.3 not available, but included in A-21-12 Appendix G.6.5 - 2023 Underwater Acoustic Monitoring Program) 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 NRB Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan. Refer to B-25A-22 2024 Bruce Head Monitoring Program Report	Regional Monitoring Specialist (Sept 2025): Baffinland has developed an acoustic monitoring program. However based on the 5-year marine monitoring program frequency, the next acoustic monitoring program will be conducted in 2026. The Bruce Head Program while not an acoustic monitoring program, also evaluates marine mammal behavioural responses to vessel presence and noise.	B-23B-4, page 22, reviews the acoustic monitoring program lead by JASCO applied sciences, where the aim is to score vessel noise along the shipping lane. B-22B-31 in a summary of the vessel convoy analysis where the acoustic monitoring program was analyzed. The convoy were implemented to investigate their effectiveness as a mitigation measure intended to reduce total amount of noise exposure from shipping within regional study area. B-23A-9 section 3.8 - discusses acoustic monitoring. Section 3.8.4.2 PDF pg 51 specifically mentions tests designed to vessel presence and noise. B-25A-22 Condition No. 110 says the "the proponent shall immediately develop a monitoring protocol that includes, but is not limited to, acoustical monitoring (Pg. 28)
		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	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-24A.3 for the 2023 Passive Acoustic Monitoring Program Report (B-24A.3 not available, but included in A-21-12 Appendix G.6.5 - 2023 Underwater Acoustic Monitoring Program) 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 NRB Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan. Refer to B-25A-22 2024 Bruce Head Monitoring Program Report	Regional Monitoring Specialist (Sept 2025) The results of marine mammal behaviour in the presence of vessels are documented in the Bruce Head Monitoring Report (B-25A-22)	A-24A.12 (project No. 112) Term & Conditions provides an assessment of the short, long and cumulative effects of vessel noise on marine mammals. B-22B-31 in a summary of the vessel convoy analysis where the acoustic monitoring program was analyzed. The convoy were implemented to investigate their effectiveness as a mitigation measure intended to reduce total amount of noise exposure from shipping within regional study area. B-23A-9 section 3.8 - discusses acoustic monitoring. Section 3.8.4.2 PDF pg 51 specifically mentions tests designed to vessel presence and noise. B-25A-22 Condition No. 110 says the "the proponent shall immediately develop a monitoring protocol that includes, but is not limited to, acoustical monitoring, to facilitate assessment of the potential short term, long term, and cumulative effects of vessel noise on marine mammals and marine mammal populations (Pg. 28)
		18.c. The Proponent is expected to work with the Marine Environment Working Group to determine appropriate early warning indicators 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 southern and northern shipping routes?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 4, PC T&C No. 103, p. 352-357 in A-24A.12 2023 NRB 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 NRB Annual Report. Refer to PC T&C 110 in C-25A-1 - 2024 NRB Annual Report - FINAL Refer to B-25A-22 2024 Bruce Head Monitoring Program Report	Sustainability Specialist/Manager, Community Resource Services (Sept 2022): WSP Goldier 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 (EWI) were to be discussed at the Feb 2023 MEWG meeting however, the DRAFT Plan was not yet complete. The EWI will be included in the 2024 NRB Annual Report which is currently being written.	A-24A.12 (No. 103, pg. 352) has the objective to monitor effectiveness of mitigation of shipping impacts to marine wildlife. This includes vessel tracking and associated speeds along the northern shipping route and records throughout the shipping season. Supports audit question. B-23A-9 table 5.1 PDF pg. 69 BIM has clear indicators outlined of negative impacts that arise from the monitoring program and actionable steps to respond to implications based of risk assessments. to be followed in 2023. A-24A.12 (G.6.6) is a memorandum of the early warning indicator on the proportion of immature narwhal which is the early warning indicator in the early sound and admiralty link based on 2023 survey - supports audit question. B-25A-1 Project Certificate T&C No. 110 says "The proponent is expected to work with the Marine Environment Working Group to determine appropriate early warning indicators that will ensure rapid identification of negative impacts along the southern and northern shipping routes. (Pg. 402) B-25A-22 mentions the same thing in C-25A-1 in that "The proponent is expected to work with the Marine Environment Working Group to determine appropriate early warning indicators that will ensure rapid identification of negative impacts along the southern and northern shipping routes." (Pg. 28)
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	No	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 NRB 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 NRB Annual Report (p. 332)	Sustainability Specialist/Manager, Community Resource Services (Sept 2022):	B-23A-9 table 5.1 PDF pg. 75 identifies clear thresholds for impacts of noise on narwhal A-24A.12 "2023 NRB Annual Report" (pg. 316) under G.5.6) shows the relevant thresholds of the studies to determine if the impact of the sound is negative. Table 4.24 Marine mammals impact evaluations mentions some thresholds. B-22B-31 highlights the survey results collected and communicates throughout report surrounding sound level measured. Convoy acoustic measurements from 2023 onwards are included in the Annual Acoustic Monitoring Reports. The 2023 Acoustic Monitoring Report is now complete and was appended to the 2023 NRB Annual Report (A-24A.12).
		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	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 4, PC T&C No. 111, p. 384-386 in A-24A.12 2023 NRB 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 NRB Marine Mitigation Workshop Slides (ENG, WT) Refer to Section 5.1 and Table 5.1 in A-25A-10 2025 Shipping and Vessel Management Report	Regional Monitoring Specialist (Jan 2025): In 2023, Baffinland started the implementation of shipping convey. Acoustic data indicates that when one carriers transit together, there is an overall reduction in total sound exposure compared to individual vessel transits. This mitigation strategy was continued in 2024. B-23A-7 section 5.1 and table 5.1 contain various mitigation measures to reduce impacts on marine mammals. Interview notes support that the program continued into 2024.	A-24A.12 (No. 112, pg. 384) has multiple mitigation strategies to restrict negative impacts such as: identification of times where cumulative noise could be mitigated due to biophysical features AND vessel transit planning - to determine the degree to which cumulative sound impacts can be mitigated through the season use of different zones. B-23A-9 table 5.1 PDF pg. 69 and table 5.2 PDF pg. 75 has clear indicators outlined of negative impacts that arise from the monitoring program and actionable steps to respond to implications based of risk assessments. to be followed in 2023. B-23A-13 referenced slides address the audit question - mentions of no-go zones to minimize effects on marine mammals and establishing drilling zones.
		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, 385-388) 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 geosacoustics 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.	Response of 'N/A' is appropriate per interview notes - consistent with prior years. Note that B-22B-26 file size is too large to include in API.

Project Certificate (PC) Conditions

Name of Auditor:	BDO Canada LP
Date of Audit:	31-Dec-25

Completion Rate:	
Total # of audit questions with evidence provided supporting completion of the audit question	76
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	BDO Notes
		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-228-26)	Interviewed Sustainability Specialist (as part of December 2019 report) - Baffinland has not completed this exercise. They have not defined bathymetry or seafloor geosacouics along the entire shipping route, though some assumptions are made in modeling 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	Response of 'N/A' is appropriate per interview notes - consistent with prior years. Note that B-228-26 file size is too large to include in AP1.
20	112	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, acoustic 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 acoustic monitoring that provides an assessment of the negative effects (short, long term and cumulative) of vessel noise on marine mammals?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-244-3 for the 2023 Passive Acoustic Monitoring Program Report (B-244.3 not available, however acoustic monitoring program is provided in 2023 NIBR (A-244-12, Appendix G.6.5 - 2023 underwater Acoustic Monitoring Program)) Refer to B-228-31 "2022 Vessel Convey Analysis Preliminary Report." Refer to Table 4.24 Marine Mammals Impact Evaluation in A-244.12 2023 NIBR Annual Report (p. 332) Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan. B-248-5 June 2024 MEWG Minutes B-248-10-5 Year Marine Environment Monitoring Plan	Regional Monitoring Specialist (Feb 2025) Baffinland presented the five year monitoring plan (B-248-10) to the MEWG. This plan included Acoustic Monitoring	B-228-31 Highlights the convey results collected and communicates throughout report surrounding sound level measured. 2022 Vessel Convey Analysis Preliminary Report was specific to 2022 since it was the first year that Baffinland introduced convey. This report is not an annual report that will be released each year and was specific to 2022. Convey acoustic measurements from 2023 onwards are included in the annual Acoustic Monitoring Reports. The 2023 Acoustic Monitoring Report is now complete and released - see B-244-3. B-23A-9 Section 3.8 addresses the audit question. A-244.12 PC No. 112 (PDF pg. 445) - 'Term or Condition' section addresses the audit question, as does section below outlining methods & results. 6.6.6 starting on PDF pg.523 - discusses acoustic monitoring and potential negative impacts of sounds. Table 6.24 Marine mammals impact evaluations summarizes the potential negative effects and determined impacts of sounds on marine mammals B-248-10 shows the Program Frequency for Marine Monitoring Programs in MINE Port and on Northern Shipping Route dating back to 2006 all the way through to 2029, including the acoustic monitoring program. B-248-5 are meeting minutes from June 2024 when Baffinland met with the Marine Environment Working Group (MEWG) - discussed the 2023 marine program results (including acoustic monitoring program) and the continuation of the 5 year monitoring plan (see agenda on pg. 2 and numerous discussions throughout document).
		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	Yes	Completed	ESG	Environmental Monitoring Specialist	Refer to B-244-3 for the 2023 Passive Acoustic Monitoring Program Report. Refer to B-228-31 "2022 Vessel Convey Analysis Preliminary Report." Refer to Table 4.24 Marine Mammals Impact Evaluation in A-244.12 2023 NIBR 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-244.12 2023 NIBR Annual Report. Refer to Appendix G.6.6 EWI Memo in A-244.12 2023 NIBR Annual Report. Refer to B-25A-22 2024 Bruce Head Monitoring Program Report	Bruce Head report under 2026 MELMP report will have early warning indicators.	A-244.12 references address the audit question: 6.6.6 PDF pg. 523 - is an early warning indicator memo relating to identifying adverse effects on narwhals 6.6.7 PDF pg.526 - the acoustic monitoring program is aimed to address PC no. 112 which addresses the audit question - specific mention of early warning indicators Client Reference to PDF pg. 410 PC no. 103 in the 'Term or Condition' section - does not address audit question but PC no. 112 on PDF pg.445 addresses the audit question as do related PC no. 109, 1010 and 111 (starting on PDF pg. 431) - BDO added this reference and removed reference to B-23A-9 section 3.8 and Table 5.1 both discuss early warning indicators (with mention of Condition No. 112 which addresses the audit question) See PDF pg. 53, 57, 61 B-25A-22 section 1.4 Early Warning Indicators states that Baffinland has developed a number of indicators in support of the project.
		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	No	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-244.12 2023 NIBR Annual Report.	A-244.12 references to PDF pg. 431 PC no. 109 in the 'Term or Condition' section - addresses the audit question with specific dialogue regarding thresholds. B-23A-9 Table 5.1 and 5.2 (starting PDF pg. 69) provides specific thresholds relating to impacts of noise	
		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	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 4, PC T&C No. 111, p. 384 - 386 in A-244.12 2023 NIBR 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 NIBR 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	23-Aug-2023 (Sustainability Specialist) - Note that this concern is a repeat of 19c.	see 19b - audit question repeated - answered YES
		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.)?	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-228-26)	Sustainability Specialist (Feb 2023) - The 2022 Mine 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.	see 19c - audit question repeated - answered N/A
		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?	Not Applicable	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-228-26)	Environmental Monitoring Specialist (Sept 2024): Not applicable in 2024. Blasting not occurring.	Response of N/A due to blasting not occurring in 2024 - See interview notes Response of N/A due to blasting not occurring in 2025 - confirmed with client on (2026/03/10)

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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	No	Yes	Completed	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. Refer to Appendix G.4.3 2024 Freshwater Fish Health report in C-25A-1 - 2024 NIRB Annual Report - FINAL Refer to Chapters 6 and 7 in 2024 MEEMP Report B-25A-18	Regional Monitoring Specialist (Jan 2025): Arctic char is one of the fish species that is monitored under the MEEMP program. The 2024 MEEMP report is still being developed during this reporting period. It will be published in the 2024 Annual Report to the NIRB.  Feb 2026: The MEEMP program is run annually. The 2025 MEEMP will be available at the end of Q2 2026 and will be reported in the 2026 Part A Audit.	<p>A-24A-12-2023 PC No. 113 (PDF pg. 447) - 'Term or Condition' section addresses the audit question, as does section below outlining methods &amp; results.</p> <p>Section G.4.3 of B-23A-8 section as described - outlines monitoring of arctic char in 2021 and 2022</p> <p>Section G.6.9 PDF pg. 5487 Chapter 6.0 'Marine Fish Community' and Chapter 7.0 'Fishing Health and Tissue Chemistry' chapters discuss sampling of arctic char and other fish for monitoring fish health and abundance of fish species</p> <p>B-23B-3 slides 15-18 show that Baffinland monitor Arctic Char</p> <p>B-23B-4 pg. 16-18 meeting minutes show that the 2023 Marine Monitoring program results were discussed, including monitoring for Arctic Char</p> <p>Interview notes support that the 2024 MEEMP program was in development during the reporting period</p> <p>C-25A-1 says the Milne Inlet Freshwater Fish Health Assessment demonstrated no adverse port-related effects on arctic char health and tissue chemistry (Pg. 204) Statement proves that Baffinland monitors marine fish and fish habitat including arctic char</p> <p>C-25A-18 Chapter 6.0 Pg. 8-10 goes over marine fish community and Chapter 7.0 Pg. 10-11 goes over Fish Health and Tissue Chemistry. This proves that Baffinland monitors marine fish and fish habitat. no issues noted</p>
		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.	Response of 'N/A' is appropriate per interview notes - there has been a start to the freshwater baseline studies for our permits for Steensby, but fish health monitoring has not started yet. See interview notes for update.
		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	No	Yes	Completed	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 Chapters 6 and 7 in Appendix G.6.9 2023 MEEMP Report in A-24A-12-2023 NIRB Annual Report. Refer to B-24B-1 Summary of 2024 Marine Programs Presented to the MEWG. Refer to Appendix G.4.3 2024 Freshwater Fish Health report in C-25A-1 - 2024 NIRB Annual Report - FINAL Refer to Chapters 6 and 7 in 2024 MEEMP Report B-25A-18	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Program run annually and reported in annual report to the NIRB.  Feb 2026: The MEEMP program is run annually. The 2025 MEEMP will be available at the end of Q2 2026 and will be reported in the 2026 Part A Audit.	<p>A-24A-12, but PC No. 113 (PDF pg. 447) - 'Term or Condition' section addresses the audit question, as does section below outlining methods &amp; results.</p> <p>B-6.9 Chapter 6.0 'Marine Fish Community' and Chapter 7.0 'Fishing Health and Tissue Chemistry' both discuss monitoring measure of live stock size and health conditions in Milne Inlet.</p> <p>B-24B-1, Summary of 2024 Marine Programs presented to MEWG - pg. 22 notes that changes in Narwhal stock abundance is a monitoring indicator in the mammal monitoring program. Pg. 16 outlines the 2024 Fish Health &amp; Tissue Chemistry findings.</p> <p>C-25A-1 4.4.10 Marine Environment (PC Terms and Conditions) 76 through 99 (Pg. 283) There are two points for Fish Community and Fish Health. Fish Community samples to monitor the abundance and diversity of the fish community and fish health looks at sampling of contaminants in Arctic char, and other shellfish species. Answers audit question no issues noted</p> <p>C-25A-18 Chapter 6.0 Pg. 8-10 goes over there were a total of 633 fish belonging to ten known taxa/groups that were recorded in Milne Port from 88 fishing events (efforts). Chapter 7.0 Pg. 10-11 notes sampling was conducted to assess fish health and tissue chemistry in Milne Port. Findings answer audit question. No issues noted</p>

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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	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 5 of the 2024 NIRB Marine Shipping and Vessel Management Report (A-244-6). Refer to B-248-4 2024 Terminal Information Handbook for Milne Terminal Refer to Table 3 in the 2025 Standing Instructions and General Information of Vessels Loading at Milne Inlet A-25A-11 SITM 2025	Regional Monitoring Specialist (Jan 2025): Annually, vessels calling at Milne Port are issued with the Terminal Information Handbook and Standing Instructions and General Information to Masters of Vessels Loading at Milne Port	Standing Instructions and General Information of Vessels Loading at the Milne Inlet (A-244-4) displays mitigation procedures when in presence of mammals. -See section 5 of B-23A-7 PDF pg.23 for "Mitigations for Marine Mammals." B-248-4 is the 2024 Terminal Information Handbook for Milne Terminal, which outlines these mitigation procedures for the interview notes, this handbook is distributed annually to Masters or vessels loading at Milne Port. A-25A-11 Table 3 goes over mitigation measures for Marine Mammals and specifically says "When marine mammals appear to be trapped or disturbed by Project vessel movements, the vessel will implement appropriate measures to mitigate disturbance, including stoppage of movement until wildlife move away from the immediate area" (Pg. 13)
		22.b. Wildlife will be given right of way	22.b. Has Baffinland ensured that wildlife will be given the right of way?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 5 of the 2024 NIRB Marine Shipping and Vessel Management Report (A-244-6). Refer to PC T&C No. 120, Section 4, p. 405-406 of the 2023 NIRB Annual Report (B-23A-8). Refer to Table 3 in the 2025 Standing Instructions and General Information of Vessels Loading at Milne Inlet A-25A-11 SITM 2025	Regional Monitoring Specialist (Jan 2025): Annually, vessels calling at Milne Port are issued with the Standing Instructions and General Information to Masters of Vessels Loading at Milne Inlet. Table 3 provides guidance to be adhered to when marine mammals are sighted and Masters do their utmost to abide by the instructions.	A-244-12 PC No. 120 (PDF pg. 463) - "Term or Condition" section addresses the audit question, as does section below outlining methods & results. Section 5 of the 2024 NIRB Marine Shipping and Vessel Management Report (A-244-6) also notes mitigation measures to reduce impacts on marine animals (i.e. stoppage of movement until wildlife move away from the immediate area - PDF pg. 21). Interview notes support that Masters do their utmost to abide by instruction re: marine animals when sighted. A-25A-11 Table 3 (Pg. 13) the last point says "Project vessels shall not approach within 300m of marine mammals or large aggregations of sea birds observed on sea ice" Answers audit question - no issues noted.
		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	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to B-228-33, "2022 End of Shipping Season Meeting Minutes," p. 3 Refer to PC T&C No. 120, Section 4, p. 394-397 of the 2023 NIRB Annual Report (B-23A-8). Refer to slide 48 in B-23A-13 2022 NIRB Mitigation Workshop Presentation (ENG, IKT) Refer to Section 2 page 13 in the 2025 Standing Instructions and General Information of Vessels Loading at Milne Inlet A-25A-11 SITM 2025 Refer to Section 5 of the A-25A-10 2025 Shipping and Vessel Management Report	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-228-14) is created and the Port Captains are notified. This process is captured on p. 3 of B-228-33. B-23A-13 Slide 48 are numerous maps showing the lightening of ship tracks since 2018 including a deviation in 2022 due to ice conditions B-228-33 pg. 3 mentions course of action vessel must take to ensure straight course and speed are followed. In the event the vessel is more than 1 nautical mile off an automatic email and deviation report is created. A-25A-11 Pg. 18 - one bullet point says vessels should maintain constant speed and course when possible A-25A-10 Table 5.1 (Pg. 20) first bullet point says vessels should maintain constant speed and course when possible	
		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	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to PC T&C No. 121, Section 4, p. 407-408 in A-244-12 2023 NIRB Annual Report. Refer to Section 4 in B-244-4 for the 2023 Marine Mammal Aerial Survey Program Report. Refer to the 2025 Standing Instructions and General Information of Vessels Loading at Milne Inlet A-25A-11 SITM 2025	Regional Monitoring Specialist (Mar 2025): Leg 3 survey did not happen in the 2024 monitoring season because there was no ice at the end of the shipping season.	A-244-12, referenced PC No. 121 does not address the audit question but PC No. 120 (PDF pg. 463) - "Term or Condition" section addresses the audit question, as does section below outlining methods & results. Section G.2 starting on PDF pg. 4621 - mentions of Leg 3 surveys (as mentioned in the interview notes) are used to confirm no narwhal entrapments (PDF pg. 4889) - no entrapments occurred in 2023 as a result of project icebreaking and shipping activities in the RSA -> Per interview notes, Leg 3 did not happen in 2024 b/c there was no ice at the end of the shipping season - still answered yes, as evidence that procedures are in place. Standing Instructions and General Information of Vessels Loading at the Milne Inlet (A-244-4) displays mitigation procedures when in presence of mammal - mentions instructions for when mammals are trapped B-244-4 "2023 Marine Mammal Aerial Survey Program Report" - section 4 discusses the conducting of the visual clearance survey to document whether narwhal entrapment events occurred in the RSA following completion of Baffinland's 2023 shipping operations along the Northern Shipping Route. A-25A-11 Table 3 goes over mitigation measures for Marine Mammals and specifically says "When marine mammals appear to be trapped or disturbed by Project vessel movements, the vessel will implement appropriate measures to mitigate disturbance, including stoppage of movement until wildlife move away from the immediate area" (Pg. 13)
		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	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to PC T&C No. 123, Section 4, p. 411-412 in A-244-12 2023 NIRB Annual Report. Refer to Section 3.8.4 of B-23A-9 DRAFT Marine Monitoring Plan. Refer to PC T&C No. 123 in C-25A-1 - 2024 NIRB Annual Report - FINAL	22-Aug-2023 (Sustainability Specialist): There have been no vessel strikes with wildlife to date and therefore no reports to DFO.	A-244-12 PC No. 123 does not address the audit question but PC No. 121 (PDF pg. 463) - "Term or Condition" section addresses the audit question, as does section below outlining methods & results. Section 3.8.4 on B-23A-9 discusses the implementation of the SRO program and relevance of coordinating vessel movement and ensuring its noise compliance and ability to monitor and safety of marine mammals from strikes. C-25A-1 (Pg. 432) mentions that 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. Answers Audit question - no issues noted.

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		23.b. (And, by notifying the appropriate regional office of the: <ul style="list-style-type: none"> <li>Date, time and location of the incident;</li> <li>Species of marine mammal or seabird involved;</li> <li>Circumstances of the incident;</li> <li>Weather and sea conditions at the time;</li> <li>Observed state of the marine mammal or sea bird colony after the incident; and</li> <li>Direction of travel of the marine mammal after the incident, to the extent that it can be determined.</li> </ul>	23.b. Does Baffinland also notify the appropriate regional office of the following: <ul style="list-style-type: none"> <li>Date, time and location of the incident;</li> <li>Species of marine mammal or seabird involved;</li> <li>Circumstances of the incident;</li> <li>Weather and sea conditions at the time;</li> <li>Observed state of the marine mammal or sea bird colony after the incident; and</li> <li>Direction of travel of the marine mammal after the incident, to the extent that it can be determined.</li> </ul>	Yes	Refer to PC T&C 123, Section 4, p. 411-412 in A-24A-12 2023 NRB Annual Report. Refer to p. 44 - 57 in A-24A-15 2024 June MEWG Presentation Refer to PC T&C No 123 in C.25A-1 2024 NRB Annual Report - FINAL	No	Completed	ESG	Environmental Monitoring Specialist	22-Aug-2023 (Sustainability Specialist): There have been no vessel strikes with wildlife to date and therefore no reports to BDO.	A-24A-12_PCC No. 123 does address the audit question (PDF pg. 469) - "Term or Condition" section addresses the audit question, as does section below outlining methods & results. A-24A-15 (pg. 44-57) goes over the ship-based observer program and the relevant observations of the mammal or seabird. Per interview note there have been no vessel strikes with wildlife to date and therefore no reports have been made consistent with prior year - question still answered "yes", as protocols are in place to ensure proper reporting would occur if there were to be a vessel strike. C-25A-1 (Pg. 432) mentions that the program 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. Answers Audit question - no issues noted	
		24.a. The Program 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?	No	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 PC T&C 123, Section 4, p. 411-412 in A-24A-12 2023 NRB Annual Report. Refer to T&C 107, Section 4, p. 369-370 in A-24A-12 2023 NRB Annual Report.	Yes	Completed	ESG	Environmental Monitoring Specialist	Regional Monitoring Specialist (Jan 2025): The Ship Based Observer program is run at the end of the shipping season to ensure that there are no animal collisions or entrapment. In 2024, the program was planned for but there was no freeze up and it was cancelled. As a result of a shorter shipping season, we did not require the use of ice breakers. Without ice breakers there is no safe way to have Ship Board Observers. Baffinland did not have SBO in 2025 and is working with NRB to review options to come into compliance with this Term and Condition.	A-24A-12_PCC No. 123 (PDF pg. 469) - "Term or Condition" section addresses the audit question, as does section below outlining methods & results. Per A-24A-15 slides 44-57 - Baffinland seems to provide sufficient marine mammal observer coverage. Per A-24A-4 there are several mitigation measures for marine mammals set in place. Per B-23A-9 there are several mitigation measures for marine mammals set in place. Per review of interview notes, Baffinland is still working with NRB to review options to come into compliance and is therefore not in compliance for 2025. Answer of "no" reasonable	
		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	Refer to PC T&C No. 123, Section 4, p. 411-412 in A-24A-12 2023 NRB 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). Refer to the 2025 Standing Instructions and General Information of Vessels Loading at Milne Inlet A-25A-11 SITM 2025	No	Completed	ESG	Environmental Monitoring Specialist	Regional Monitoring Specialist (Jan 2025): Yes, the protocol for observing and recording marine mammals are included in Section 3.8.4.1 of the Draft Marine Monitoring Plan.	A-24A-12_PCC No. 123 (PDF pg. 469) - "Term or Condition" section addresses the audit question, as does section below outlining methods & results. B-22B-16 has protocols that will be followed during the SBO Program, including those for marine mammals (Section 5). See B-23A-9 Section 3.8.4.1 outlines monitoring programs specific to marine mammals. Standing Instructions and General Information of Vessels Loading at the Milne Inlet" (A-24A-4) displays mitigation procedures when in presence of mammal (including seabird) - mentions marine wildlife observers to be present A-25A-11 Pg. 13 point says shipboard marine wildlife observers to be on select vessels to monitor interactions with marine mammals (sea birds are included in this list)	
		24.c. seabirds...	24.c. Does the protocol for the marine wildlife observer include protocols for seabirds?	Yes	Refer to PC T&C No. 123, Section 4, p. 411-412 in A-24A-12 2023 NRB 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 2025 Standing Instructions and General Information of Vessels Loading at Milne Inlet A-25A-11 SITM 2025	No	Completed	ESG	Environmental Monitoring Specialist	Regional Monitoring Specialist (Jan 2025): Yes, the protocol for observing and recording sea birds are included in Section 3.8.4.1 of the Draft Marine Monitoring Plan.	A-24A-12_PCC No. 123 (PDF pg. 469) - "Term or Condition" section addresses the audit question, as does section below outlining methods & results. B-22B-16 has protocols that will be followed during the SBO Program. See B-23A-9 Section 3.8.4.1 outlines monitoring programs specific to marine mammals and seabirds. Standing Instructions and General Information of Vessels Loading at the Milne Inlet" (A-24A-4) displays mitigation procedures when in presence of mammal (including seabird) - mentions marine wildlife observers to be present A-25A-11 Pg. 13 point says shipboard marine wildlife observers to be on select vessels to monitor interactions with marine mammals (sea birds are included in this list)	
24	123	24.d. and environmental conditions	24.d. Does the protocol for the marine wildlife observer include protocols for environmental conditions?	Yes	Refer to PC T&C No. 123, Section 4, p. 411-412 in A-24A-12 2023 NRB Annual Report. 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 the A-25A-10 2025 Shipping and Vessel Management Report	No	Completed	ESG	Environmental Monitoring Specialist	Regional Monitoring Specialist (Jan 2025): Yes, the protocol for observing and recording environmental conditions such as ice cover, sea conditions, glare, visibility, weather are included in Section 3.8.4.1 of the Draft Marine Monitoring Plan.	A-24A-12_PCC No. 123 (PDF pg. 469) - "Term or Condition" section addresses the audit question, as does section below outlining methods & results. Table 5.1 of B-23A-7 highlights several required actions for vessels when significant observations are made, including when certain environmental conditions occur (2023 Mitigation Measures for Marine Mammals). B-23A-9 3.8.4.1 is related to marine mammals - section 3.8.4.1 specifically notes that SBOs should record environmental conditions on their active watch. A-25A-10 Table 5.1 (Pg. 20) has a point saying no icebreaking to commence the 2024 shipping season. Confirms Baffinland's protocols take into account environmental conditions.	

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Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence (Yes/No)	Interview Notes Changed (Yes or No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Interview Notes	BDO 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 observe 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 Section 3.8.4.1. of the DRAFT Marine Monitoring Plan (B-23A-9) for Shipboard Observer Program details. B-25A-26 BAF-PH1-830-P16-004/Marine Monitoring Plan-df_rev6 - Section 3.8.4.1  Refer to Table 5.1 in the 2025 Marine Shipping and Vessel Management Report A-25A_10 2025 Shipping and Vessel Management Report  Refer to B-25A-23 Adaptive Management Plan, Section 3.5.3 Refer to B-25A-24 BAF-PH1-830-P16-002 SMWMP - Final Rev. 9	Regional Monitoring Specialist (Jan 2025):  Yes, the protocol for observing and recording marine mammals are included in Section 3.8.4.1 of the Draft Marine Monitoring Plan.  B-23A-9 3.8.4.4 related to marine mammals - section 3.8.4.1 specifies that SBOs should record environmental conditions on their active watch.  B-23A-9 Section 6.1 notes that immediate corrective actions are taken as appropriate to address instances of non-compliance, as well as unanticipated effects observed. Follow-up corrective actions may also be required. These immediate and follow-up corrective actions are documented in the annual report.  B-25A-26 mentions all sightings data are entered into a computer database and the database entries undergo daily quality assurance and quality control procedures. (Pg. 52)  A-25A-10 Table 5.1 goes over mitigation measures for Marine Mammals.  B-25A-23 Section 3.5.3 goes over the shipping and marine wildlife management plan. Mentions it goes over procedures to be employed in address concerns related to marine wildlife, including marine mammals, fish, and seabirds.  B-25A-24 shipping and marine wildlife management plan. Mentions SBO program and why it is in place.	
		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 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 Refer to Table 5.1 in the 2025 Marine Shipping and Vessel Management Report A-25A_10 2025 Shipping and Vessel Management Report  Refer to B-25A-23 Adaptive Management Plan, Section 3.5.3 Refer to B-25A-24 BAF-PH1-830-P16-002 SMWMP - Final Rev. 9		PdW Katie in prior period Table 5.1 of B-23A-7 is referenced because it highlights mitigation measures that have been implemented due to project-related observations and community feedback, which is a form of adaptive management.  Other documents are as described (forms of adaptive management).  B-25A-10 Pg. 19 5.1 Adaptive management measures for 2025  B-25A-23 title is Adaptive Management Plan  B-25A-24 title is shipping and marine wildlife management 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-22A-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.	See B-22B-1 (last updated in 2016)  B-23A-1 provides 2023 update to Terrestrial Environment Mitigation and Monitoring Plan
		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-22A-1)		See B-22A-1, Pages 27 in 3.3.2.3 MORTALITY MITIGATION - specific reference to deterrents along Tote Road
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 - Mline Inlet (OPPE)" document, "Fuel Storage Facilities and Infrastructure" section 5.2 (Page 22) & "Tank Farm" section 9.3 (Page 47-48) (refer to B-22B-26) Refer to p. 572-573 of the 2021 NRB Annual Report (B-22B-26) Refer to the Oil Pollution Emergency Plan - Mline Inlet (OPPE), B-22B-22. Refer to the Spill at Sea Response Plan, B-22B-22. Refer to the Oil Pollution Prevention Plan - Mline 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 - Mline Inlet (OPPP), B-23A-16, specifically section 8.1.2. Fuel Storage Facilities and Infrastructure.		B-22B-26 exceeds the maximum file size in APT, but POC No. 120 pg. 572-573 (PDF pg. 440) - "Term or Condition" section addresses the audit question, as does section below outlining methods & results.  The remaining referenced documents are consistent with the commitment statement.
		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 OSR (Oil Spill Response Limited) that will provide response assistance if they ever need it during the shipping season. The CGG as part of its own programming may have a cache of equipment in Froid Inlet, however it is not mentioned in the SSRP it wouldn't be relevant.	See B-22B-22 page 36 Appendix 10:1 SHIP RESPONSE EQUIPMENT, noting that all vessels are required to have onboard spill cleanup equipment & listing typical equipment found on board.
27	174	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	Yes	Yes	Completed	ESG	Senior Manager of Environmental Social Governance	C-25A-1 - 2024 NRB Annual Report - FINAL - page 558  Refer to B-25B-2 Annual Spill Exercise Report - Mline Inlet 2025 with Corrective Actions B-25B-3 Training and deployment report Mline Inlet 2025 July 11, 12th, 2025 B-25B-4 IXT/OW/Baffinland Iron Mines - Mline Inlet Oil Handling Facility - Notice of Annual Spill Response Exercise (OPPE/OPPP)	Sept 2025: The training of Nunavut communities is the responsibility of Canada Coast Guard  February 2026: Baffinland conducts Spill Response Training for Baffinland employees and contractors.	C-25A-1 Pg. 576 says "In a January 29, 2015 letter from the Canadian Coast Guard (CCG) to the NRB, the CCG noted that the provision of spill response equipment and training to communities was the responsibility of CCC." In line with interview comment and answers audit question - no issues noted.  B-25B-2 provides the results of Baffinland's spill response exercise that took place on July 13th, 2025. The result was successful and indicates that Baffinland has provided training to Nunavut communities annually along the shipping route to potentially improve response times in the event of a spill.  B-25B-3 is a report outlining the marine spill response training in Mline Inlet that took place from July 11th-12th, 2025. This report indicates that Baffinland has provided training to Nunavut communities annually along the shipping route to potentially improve response times in the event of a spill.  B-25B-4 is an email from Tod Mitchell (spill response specialist) on June 13, 2025 to Baffinland informing them of the upcoming spill response exercise they have scheduled on July 13, 2025.
				Total	89	89	89					
				Yes	76	7	13					
				No	1	80	76					
				Not Applicable	12							

Inuit Impact and Benefit Agreement (IIBA) Commitments

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Date of Audit:	31 Dec 25

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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	Interview Notes
1	4.1.2 Annual IIBA Implementation Report	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.	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	No	Yes	Completed	CSD	IIBA Reporting Specialist	"2023 IIBA Annual Implementation Report Rev2" (refer to C-24A-9) "2024 IIBA Annual Implementation Report Rev2" (refer to C-25A-7)	Community Resources Lead (Formerly IIBA Compliance Lead) (August 2023): 2023 IIBA Annual Implementation Report was submitted to the CIA on March 31st, 2023 IIBA Reporting Specialist: 2024 IIBA Annual Implementation Report was submitted on March 31, 2025 February 2026: This will be available in the 2025 IIBA Annual Implementation Report which will be published in March 2026 and will be available during 2026 Part A audit.
		b. Including reports by the Employment Committee and the Contracting Committee.	b. Does this include reports by the Employment Committee and the Contracting Committee?	Yes	No	Yes	Completed	CSD	IIBA Reporting Specialist	"2023 IIBA Annual Implementation Report Rev2" (refer to C-24A-9) C-25A-7 - 2024 Annual Implementation Report Rev1	Interviewed IIBA Reporting Specialist - Throughout the report the document describes activities that the Employment and Contracting Committees pursued in the Annual Work Plan year. February 2026: This will be available in the 2025 IIBA Annual Implementation Report which will be published in March 2026 and will be available during 2026 Part A audit.
		c. On environmental issues.	c. Does this include a report on environmental issues?	Yes	No	Yes	Completed	CSD	IIBA Reporting Specialist	"2023 IIBA Annual Implementation Report Rev2" (refer to C-24A-9) (Section 3.7, page 32-34) C-25A-7 - 2024 Annual Implementation Report Rev1 (Section 3.7, 3.8)	Interviewed IIBA Reporting Specialist - This report is on the environmental issues as it effects the Inuit. February 2026: This will be available in the 2025 IIBA Annual Implementation Report which will be published in March 2026 and will be available during 2026 Part A audit.
		d. Social and cultural objectives.	d. Does this include a report on social and cultural objectives?	Yes	No	Yes	Completed	CSD	IIBA Reporting Specialist	"2023 IIBA Annual Implementation Report Rev2" (refer to C-24A-9) (Section 5.1, page 26-27, Cross Cultural Recognition, and throughout document) C-25A-7 - 2024 Annual Implementation Report Rev1 (Section 3.1)	The Annual Report includes an overview of social and cultural objectives. February 2026: This will be available in the 2025 IIBA Annual Implementation Report which will be published in March 2026 and will be available during 2026 Part A audit.
		e. Financial provisions and participation.	e. Does this include a report on financial provisions and participation?	Yes	No	Yes	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) C-25A-7 - 2024 Annual Implementation Report Rev1 (Section 2.4.3, 2.6)	The Annual Report includes information on financial provisions by Baffinland and participation. February 2026: This will be available in the 2025 IIBA Annual Implementation Report which will be published in March 2026 and will be available during 2026 Part A audit.
		f. Inuit training and employment.	f. Does this include a report on Inuit training and employment?	Yes	No	Yes	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 Resources for Optimizing Inuit Employment and Training, page 10-12; Section 2.4 Minimum Employment Goal, Page 13-17; Section 2.5 Inuit Employment Initiatives, page 17-21) C-25A-7 - 2024 Annual Implementation Report Rev1 (Section 2.2, 2.3, 2.4, 2.5)	The Annual Report provides an overview of Inuit Training conducted and achieved in the year. February 2026: This will be available in the 2025 IIBA Annual Implementation Report which will be published in March 2026 and will be available during 2026 Part A audit.
		g. Contracts and economic benefits.	g. Does this include a report on contracts and economic benefits?	Yes	No	Yes	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) C-25A-7 - 2024 Annual Implementation Report Rev1 (Section 2.6)	Interviewed IIBA Reporting Specialist - Throughout the document it describes economic benefits and contract benefits provided to the Inuit. February 2026: This will be available in the 2025 IIBA Annual Implementation Report which will be published in March 2026 and will be available during 2026 Part A audit.
2	9.2.3 Shipping-related Relations Between CIA and the Company	The Company will appoint a senior manager responsible for maritime shipping	2. Has Baffinland appointed a senior manager responsible for maritime shipping?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to p. 6 of C-24A: Baffinland Organizational 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 CIA will establish a communications protocol to keep CIA 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 CIA established a communications protocol to keep CIA 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 (6/29/2021) BIM, SOP, Shipping, Communications Protocol December 2021 update: BIM-PH-420-PRO-0001 (0 - 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 4 "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 NBB Mitigation Workshop Presentation (ENCL KIT) Refer to B-24B-11 2024 Post-shipment Season Presentation Refer to A-25A-1 2025 Pre-shipment Season Presentation Refer to A-25B-3 Post-shipment Season Meeting Slides	Interviewed Sustainability Specialist - The "Communications" 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 MHTD/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 MHTD on July 2, 2022, as an in-person meeting could not be coordinated despite multiple attempts by BIM. No comments were received from MHTD indicating any desired modifications to the current communications approach including during June 2022 MEWG meetings.
4	9.2.5	4. The Company shall provide CIA 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 Fovea Basin and Hudson Strait.	4. Has Baffinland provided CIA 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 Fovea Basin and Hudson Strait?	Yes	Yes	No	Completed	ESG	Environmental Monitoring Specialist	Refer to A-24A-5 (6/29/2021) BIM, SOP, Shipping, Communications Protocol December 2021 update: BIM-PH-420-PRO-0001 (0 - 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, live tracking of vessels available on https://www.baffinland.com/operation/shipping-and-monitoring/. This link includes contact information for community based Baffinland shipping meetings in Fovea Basin, 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 Refer to A-24A-17 BIM 2024 Pre-shipment season Update Refer to B-24B-11 2024 Post-shipment presentation slides A-25A-1 2025 Pre-shipment Season Presentation Refer to A-25B-3 Post-shipment Season Meeting Slides	Interviewed Sustainability Specialist - Updated to include new 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 MHTD and Hamlet provide 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 MHTD attended. Powerpoint slides were shared with MHTD on July 7, 2022, as an in-person meeting could not be coordinated despite multiple attempts by BIM. No comments were received from MHTD indicating any desired modifications to the current communications approach including during June 2022 MEWG meetings. Sustainability Specialist (Feb 2024): Note that the shipping route currently does not pass through the Fovea Basin or Hudson Strait and this item is only applicable to Steamship Operators, which have not commenced at the time of this submission. With regards to the Northern operation, rolling shipping schedules were sent on a weekly basis throughout the 2022 shipping season to the MHTD and Hamlet. 72h, 24h, 12h shipping notices were also sent to HTOs from the five communities of interest (COIs). BIM also confirms closure of the ice edge at the start of shipping season with MHTD and Hamlet prior to starting shipping operations.

Inuit Impact and Benefit Agreement (IIBA) Commitments

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		E.a. The Company shall keep CIA informed of the following information regarding shipping during all phases of the Project For Vessels and Vessel Traffic:	E.a. Has Baffinland kept CIA informed of the following information regarding shipping during all phases of the Project? The following conditions are specific to vessels and vessel traffic:	Yes	No	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 PCT&Cs No. 102-107 (p. 350-369) of A-24A-12 2023 NRR Annual Report. Refer to A-24A-7a and A-24A-7b, for Rolling Shipping Schedule. A-25A-8 Rolling Shipping Schedule A-25A-9 - Baffinland Vessel Positions and Movement Plan email to MHFO	
		E.b. Type of Vessel(s):	E.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 PCT&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 MEWE Presentation ENGLIKT Refer to A-24A-17 2024 BMR Update Pre-season shipping Refer to A-24B 2024 Post Shipping Presentation A-25A-1 2025 Pre-Shipping Season Presentation Refer to A-25B-3 Post-Shipping Season Meeting Slides	
		E.c. Nature of cargo(s):	E.c. Nature of cargo(s)?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to PCT&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. A-25A-10 2025 Shipping and Vessel Management Report, refer to Table 2.2	Baffinland confirmed in the spring who from the working group wanted the rolling ship schedule and a CIA consultant was added to the weekly schedule.
		E.d. Development of the MTMP procedure for review, updates and amendment:	E.d. Development of the MTMP procedure for review, updates and amendment?	N/A	No	No	Not Started			N/A - not started	
		E.e. Standards for on-board communications and navigation equipment and procedures including ability to communicate with the Milne Port Site:	E.e. Standards for on-board communications and navigation equipment and procedures including ability to communicate with the Milne Port Site?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist/ Senior 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 Milne Inlet Port (SITM). Refer to Section 3.1, p. 37, 'Site Activities Completed in 2023 of A-24A-12 2023 NRR Annual Report. Refer to A-25A-11 SITM 2025 2025 Standing Instructions and General Information for Masters of Vessels Loading at Milne Inlet Port (SITM), Section 2	

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5	9.3 Communication of Shipping Requirements for the Project		9.f. Procedures to address Vessel traffic safety, including safety of small boat traffic along the shipping route?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist/ Senior Manager of Environmental Social Governance	Refer to A-24A-5 "06292021_BIMC_SOP_Shipping Communications Protocol" December 2023 update "BAP-PH-020-PRO-001" (0 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 page 12, section Navigation, C-248-1 2024 Standing Instructions and General Information for Masters of Vessels Loading at Milne Inlet Port (SITM) A-25A-11 SITM 2025 2025 Standing Instructions and General Information for Masters of Vessels Loading at Milne Inlet Port (SITM), Section 2	Interviewed Sustainability Specialist (as part of December 2019 report) - VHF notification provides live alerts and communication to boaters on water regarding the location of carriers along the shipping routes, allowing them to plan their travel routes accordingly. Manager, Community Resource Services (Sept 2023): shipping monitors will again be hired in 2021 to provide live updates on incoming/outgoing vessels on VHF radio. Manager, Community Resource Services (Feb 2023): 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 specialist/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 MHTD indicating any desired modifications to the current communications approach.
			9.g. Hydrographic charting and placement of navigational aids along the shipping route?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist/ Senior Manager of Environmental Social Governance	Refer to page 12, section 2 Navigation, C-248-1 2024 Standing Instructions and General Information for Masters of Vessels Loading at Milne Inlet Port (SITM). A-25A-11 SITM 2025 2025 Standing Instructions and General Information for Masters of Vessels Loading at Milne Inlet Port (SITM), Section 2	Sustainability specialist/Manager, Community Resource Services (Sept 2022): Standing Instructions to Masters are updated annually to incorporate the newest management and mitigations measures.
			9.h. Application of the Arctic Ice Regime Shipping System (AIRSS) to Vessels transiting?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 3.1.1 Charter Vessels Specification of the C-23A-3 DRAT Shipping and Marine Wildlife Management Plan Refer to Sections D.1.4 (p. 84), D.1.4 (p. 84), D.1.7 (p. 84-88) in Appendix D' Baffinland Pre-Charter Bulk Carrier Ice Capability Assessment of C-23A-3 DRAT Shipping and Marine Wildlife Management Plan Refer to Appendix 1 - Ice and Weather Information in C-248-1 2024 Standing Instructions to Vessel Masters Refer to A-25A-11 SITM 2025 2025 Standing Instructions and General Information for Masters of Vessels Loading at Milne Inlet Port (SITM), Appendix 1 - Ice and Weather Information	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.
			9.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.
			9.j. Ice classification for Vessels?	Yes	No	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 DRAT Shipping and Marine Wildlife Management Plan Refer to Appendix 1 - Ice and Weather Information in A-24A-4 2024 Standing Instructions to Vessel Masters A-25A-11 SITM 2025 2025 Standing Instructions and General Information for Masters of Vessels Loading at Milne Inlet Port (SITM), Appendix 1 - Ice and Weather Information	
			9.k. Identification of shipping route and process for changes to the route?	Yes	No	No	Completed	ESG	Senior Manager of Environmental Social Governance	See pages 4-5 in "2020 Shipping Season and pre-2021 shipping_06282021_EMC_3p" document (refer to C-228-22A and C-228-22B) and previous document "9.06292021_MHTD_Specialist_Mtg_Minutes_EMC (C-228-23A)" and MWT (C-228-23B) detailing the change in the shipping route that was made based on feedback received.	Manager, Community Resource Services (Sept 2023): Baffinland regularly engages with the MHTD/Harmed/DIA 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 specialist/Manager, Community Resource Services (Sept 2022): No changes made in shipping route since 2020 shipping season.

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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	Interview Notes
										<p>Refer to A-24A.5 "06/2021 BIM_SOP_Shipping Communications Protocol" December 2023 update and "BAF-PH-820-PRD-0001 r1 - Internal Communications Protocol for Shipping Activities". Specific details on communications included in Section 4 (starts on page 2 of pdf) (refer to C-228-9)</p> <p>Refer to (A-24A-8.A, A-24-7B, A-24-8C and A-24-7D) for examples of a 2023 Rolling Shipping Schedule.</p> <p>Refer to "Communications" Section, page 6, in Shipping and Marine Monitoring Summary - 2023 (C-24A.3). This summary, and additional information pertaining to 2023 shipping communications can be found at: <a href="https://www.baffinland.com/operation/shipping-and-monitoring/">https://www.baffinland.com/operation/shipping-and-monitoring/</a></p> <p>The above link includes contact information for community-based Baffinland shipping monitors in Pond Inlet, WHF radio contact information for personnel on the water (channel 26), as well as details for the Baffinland Shipping Facebook account, where daily points are made.</p> <p>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-24A.4)</p> <p>Pre-Shipping Radio Show (refer to C-248-2)</p> <p>A-25A.5 2025 Radio Show Pre-Shipping</p> <p>A-25A-8 Rolling Shipping Schedule</p> <p>A-25A-7 - Shipping Facebook Post</p>	<p>Manager, Community Resource Services (Sept 2023): Baffinland regularly engages with the community to receive feedback on upcoming shipping season's activities and to obtain feedback on communication methods, seasonal activities, etc. As part of this May 2023 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 &lt;math&gt;&lt; 10&lt;/math&gt;, rather than only waiting for confirmation that there is no more landfast ice and floe edge closed). By the time the shipping season begins in late July 2023, 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.</p> <p>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.</p> <p>Sustainability specialist/Manager, Community Resource Services (Sept 2022):</p> <p>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.</p> <p>All vessel locations, and additional information pertaining to 2022 shipping communications can be found at: <a href="https://www.baffinland.com/operation/shipping-and-monitoring/">https://www.baffinland.com/operation/shipping-and-monitoring/</a></p> <p>The above link includes contact information for community-based Baffinland shipping monitors in Pond Inlet, WHF radio contact information for personnel on the water (channel 26), as well as details for the Baffinland Shipping Facebook account, where daily points are made.</p> <p>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.</p> <p>A radio show was hosted to provide information to community on past and upcoming shipping season and answer questions and obtain feedback. 2024A Update: Sr. Manager, ESG: Baffinland has advanced its communication by incorporating feedback from the communities. The Shipping Monitors in Pond Inlet provide Facebook updates and VHF announcements each day. The supporting evidence is consistent with last year's audit and the evidence provided for 2024A falls outside of the audit period but proves that Baffinland is compliant with this question.</p>
				Yes	No	No	Completed	ESG	Senior Manager of Environmental Social Governance		
				Yes	No	No	Completed	ESG	Environmental Monitoring Specialist/ Senior Manager of Environmental Social Governance	<p>Refer to Appendix 1 of the 2022 NIBB Marine Shipping and Vessel Management Report for the 2022 Shipping and Marine Wildlife Management Plan (C-228-16)</p> <p>Refer to Section 6.3, p.78-79, "Onboard Waste Management" of Appendix 1 in C-228-16.</p>	
				Yes	No	No	Completed	Sites Enviro	Environmental Superintendent	Oil Pollution Emergency Plan-Mine Inlet (OPEP) document, Appendix H - Emergency Response Regulations / Environmental Response Standards - Concordance Table (page 120) (refer to C-24A.2)	<p>Interviewed Sustainability Specialist - This OPEP document was updated May 2020</p> <p>Environmental Superintendent (Feb 2023): The OPEP document was updated in May 2022.</p> <p>Environmental Superintendent (August 2023): The OPEP was updated in May 2023.</p> <p>Environmental Superintendent (August 2024): The OPEP was updated in May 2024.</p>

Inuit Impact and Benefit Agreement (IIBA) Commitments

Name of Auditor:	BDO Canada LLP
Date of Audit:	31 Dec-25

Completion Rate:	
Total # of audit questions with evidence provided supporting completion of the audit question	51
Percentage of applicable audit questions with evidence provided supporting completion of the audit question	100%

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	Interview Notes
5 (cont'd)	9.3 Communication of Shipping Requirements for the Project (cont'd)		D.o. Identification of locations for emergency anchorages?	Yes	No	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 (SITM). Refer to Section 3 "ANCHORING AND DRIFTING AREAS" Table 3.1 and Figure 3.1, p. 8-11 in A.244.4 2024 Marine Shipping and Vessel Management Report A.25A-10 2025 Shipping and Vessel Management Report- Section 3- Anchoring and Drifting Areas	Interviewed Sustainability Specialist (as part of December 2019 report). Since emergency anchorage only affects hunters (i.e. communities), we have talked directly with the impacted parties, whom the CIA is set up to represent.
			E.p. Procedures for dealing with anticipated unusual Vessel traffic, including towing arrays; and	N/A	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.
			D.g. Procedures for shipping requirements for any construction after commencement of Commercial Production	Yes	No	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 (SITM). Refer to A.244.5 "06/2021_BIM_SOP_Shipping_Communications Protocol" December 2023 update and "BIM-PH1-020-PR0-0001 r0 Internal Communications Protocol for Shipping Activities". Specific details on communications included in Section 4 (starts on page 7 of PDF) Refer to C-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 specialist/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 2023 shipping communications can be found at: <a href="https://www.baffinland.com/operation/shipping-and-monitoring/">https://www.baffinland.com/operation/shipping-and-monitoring/</a> The above link includes contact information for community based Baffinland shipping monitors in Pond Inlet, WHF 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		a.a. The Company in consultation with CIA will facilitate and pay for training for Inuit ship monitors..	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist/ Senior Manager of Environmental Social Governance	"Ship-Based Observer Program - Training Manual" document, which is 'Appendix A' (Page 10) of the "2023 Ship-Based Observer Program Report" document, which describes the training process (C-24A.4) Refer to the SBO Training Manual (C-228.18), which was used for training Inuit shipboard monitors in the fall of 2023 Refer to C-248.8 STCW PST Training payment	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(2022). No program in 2021 due to COVID-19 pandemic boarding restrictions Sustainability specialist/Manager, Community Resource Services (Sept 2022). Training and hiring of Inuit shipboard monitors required for Fall 2022. 2024 Update, Sr. Manager ESG, - The Ship-based Observer Program was successful in 2023 and was planned for mid-late October 2024. The methods for the program will be repeated year-over-year with minor modifications to data collection protocols. The SBO program DID NOT run in 2024 because there was no ice present along the shipping route and the end of the season and therefore, icebreakers were not used.
			a.b. and to the extent such individuals are available for employment will 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 10) of the "2023 Ship-Based Observer Program Report" (C-24A.4) Refer to A.248.1 2024 Post Shipping Season Slides for hiring and training of Inuit shipping monitors. A.25A.1 2025 Pre-Shipping Season Presentation Refer to A.258.3 Post-Shipping Season Meeting Slides	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(2022). No program in 2021 due to COVID-19 pandemic boarding restrictions Sustainability specialist/Manager, Community Resource Services (Sept 2022). Training and hiring of Inuit shipboard monitors required for Fall 2022. Baffinland continues to train and hire Inuit shipping monitors.
			a.b. Inuit monitors on behalf of the Company and CIA will act as monitors on project related voyages that pose a significant environmental risk as agreed to by the Parties.	N/A	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to the SBO Training Manual, Appendix 1 (p. 10) in 2023 Ship-based Observer Program Report (C-24A.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 icebreakers which would pose a higher environmental risk. Also, the individuals are monitoring at the beginning and the end of the shipping season, which represent to periods which are environmentally riskier and this timing was agreed to by CIA. The program was repeated in 2019 and was reported on in the 2019 annual monitoring report, which was issued in May 2020. IIBA Compliance Lead (March 2022). 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 cobreak which is typically the period over which shipping monitors would be placed on vessel during a period with higher significant environmental risk. Sustainability specialist/Manager, Community Resource Services (Sept 2022). Baffinland has hired two Inuit shipboard monitors for the 2022 SBO program. 2024 Update, Sr. Manager ESG, - The Ship-based Observer Program was successful in 2023 and was planned for mid-late October 2024. The methods for the program will be repeated year-over-year with minor modifications to data collection protocols. The SBO program DID NOT run in 2024 because there was no ice present along the shipping route and the end of the season and therefore, icebreakers were not used.

Inuit Impact and Benefit Agreement (IIBA) Commitments

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Date of Audit:	31 Dec 25

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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	Interview Notes
			<p>a.c. In the event Inuit monitors are unavailable and if required as a continuing condition of the NRB "Project Certificate", the Company will still ensure that ship monitors are present on voyages that pose significant environmental risk.</p> <p>a.c. In the event Inuit monitors are unavailable and if required as a continuing condition of the NRB "Project Certificate", has Buffland ensured that ship monitors are present on voyages that pose a significant environmental risk?</p>	N/A	No	No	Completed	ESG	Environmental Monitoring Specialist/ Senior Manager of Environmental Social Governance	<p>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)</p> <p>Refer to the SBO Training Manual Appendix 1 in C-244-4 2023 Ship Based Observer Program Report</p> <p>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.</p>	<p>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 OIA.</p> <p>The program was repeated in 2019 and was reported on in the 2019 annual monitoring report, which was issued in May 2020.</p> <p>Manager, Community Resource Services (Sept 2021/ Feb 2022). MMON program was initiated in 2020 and is continuing into 2021.</p> <p>Senior Manager ESG - 2025: the SBO program was planned for voyages that pose environmental risk, particularly at the end of shipping season when ice is present. However, due to unusually warm waters, ice did not form in the ISA by the end of the shipping season and ice breakers were not required for escort during this time.</p> <p>Given that the wildlife monitors are situated on the ice breakers and not the ore carriers. As a result, we did not send wildlife observers on the ice breakers because they were not needed.</p>
			<p>a.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.</p> <p>a.d. Has the Joint Executive Committee periodically assessed the effectiveness of ship monitoring and other monitoring methods as the Project evolves?</p>	Yes	No	No	Completed	CSO	IIBA Reporting Specialist	<p>C-23A-18, IIBA Annual Report 2022 PDF pg. 15 Section 2.3 Additional Measures for Optimizing Inuit Employment and Training</p> <p>Refer to C-248-11, IEC Action Items, July 21, 2024</p> <p>C-248-12-221011-024-IIBA-IEC/News-July01-ENG-Draft v1</p>	<p>Interviewed IIBA Specialist March 2025: There has been no discussions for shipping related monitoring activities since July 22.</p>
			<p>7.a. Shipping monitors shall prepare a written report of their activities after each voyage and summarizing the year's activity.</p> <p>7.a. Did shipping monitors prepare a written report of their activities after each voyage and summarize the year's activity?</p>	Yes	No	No	Completed	ESG	Senior Manager of Environmental Social Governance	<p>"2023 Ship-Based Observer Program" Report (Executive Summary) (Page 3) (refer to C-244-4)</p> <p>Shipping monitor daily reports to address any deviations A.248 - 9 - Shipping Monitor Tracking - 2024 Oct</p> <p>A.25A-12 Shipping Monitor Tracker - Sep 4</p>	<p>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.</p> <p>Senior Manager ESG - 2025: This is pertaining to the shipping monitor reports and not SBO. The SBO is related to include the protocols.</p>
7	9.4.4		<p>7.b. The reports shall be delivered to the Joint Executive Committee and included in the Annual IIBA Implementation Report.</p> <p>7.b. Were the reports delivered to the Joint Executive Committee and included in the Annual IIBA Implementation Report?</p>	N/A	No	No	Completed	ESG	Senior Manager of Environmental Social Governance	<p>"2019 Ship-Based Observer Program" Report (July 2020 version), Executive Summary (Page 4) (refer to C-228-2)</p>	<p>Interviewed Sustainability Specialist. The shipping and environmental monitors are not Buffland employees and do not report directly to Buffland, which results in Buffland being at the mercy of their submission to be able to include it Buffland's annual IIBA reporting and to the IEC. Buffland received the shipping and environmental monitors report in May 2020, which was past the annual IIBA and IEC report issued date of March 31, 2020. Since the timing of the report is out of Buffland's control, this Audit Question has been determined to be N/A. Program not operating in 2021 due to Covid restrictions.</p>

Inuit Impact and Benefit Agreement (IIBA) Commitments

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8	9.6.4	B. 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, 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 NCA, including Section 5.7.17, 5.7.18 and 5.7.25 when considering the operational needs of the Project.	B. Has Baffland ensured that all safety, spill response and operational plans and mitigation measures acknowledge, respect and protect the relationship of Inuit to the 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 NCA, including Section 5.7.17, 5.7.18 and 5.7.25 when considering the operational needs of the Project?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to "Spill at Sea Response Plan" document, "Environmental Information" Appendix 4 (Page 136) (refer to C-2B-8) Refer to Section 3.4 Emergency Management and Response in C-23A.3 DRAFT Shipping and Marine Wildlife Management Plan	PDW IIBA Compliance Lead (March 2022): Baffland's Shipping and Marine Wildlife Management Plan (C-4) 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 Baffland 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 Baffland navigation to and from Inuit ports. Section 3 Emergency Management and Response (C-6) discusses spill prevention and management. Section 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 Baffland 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 issue 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") in 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 Baffland discussed Project related issues directly with members from impacted communities?	Yes	No	No	Completed	CSO	IIBA Reporting Specialist	2023 APRF Report Final Inuktitut English (refer to C-2A4-16)	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 EIS and required by NRB under the NRB Project Certificate(s)...	10.a. Has Baffland implemented all mitigation measures or monitoring provisions, including those identified in the Final EIS and required by NRB under the NRB Project Certificate(s)?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to slides 102-103 in C-23A.8 - 2023 NRB Mitigation Workshop Presentation Refer to Section 4.1 (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 C-25A-1 - 2024 NRB Annual Report - FINAL, Sections 4.3, 4.4, 4.5, 4.6	Interviewed IIBA Reporting Specialist - Baffland 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 Baffland from time to time through the Environmental, Health and Safety Management System ("EHS System")?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	C-24B-3 2024 Marine Environment Monitoring Programs Presentation to MEWG Refer to the 2023 NRB Annual Report (A-244-12) Section 4.6 (p. 55-74), Section 4.2 (p. 74-79), Section 4.4 (p. 103-119), Section 4.5 (p. 119-168), Section 4.6 (p. 168-188), Section 4.7 (p. 188-198), Section 4.8 (p. 198-240), Section 4.9 (p. 244-270), Section 4.10 (p. 270-331), Section 4.11 (p. 331-420), Section 4.12 (p. 420-444), Section 4.13 (p. 444-464), Section 4.14 (p. 464-478), Section 4.15 (p. 478-499), Section 4.16 (p. 499-514), Section 4.17 (p. 514-523), Section 4.18 (p. 523-537), Section 4.19 (p. 537-540), Section 4.20 (p. 540-544), Section 4.21 (p. 544-561), Section 4.22 (p. 561-581). C-25A-1 - 2024 NRB Annual Report - FINAL, Sections 4.6.1, 4.6.2, 4.6.4, 4.6.5, 4.6.6, 4.6.7, 4.6.8, 4.6.9, 4.6.10, 4.6.11, 4.7.1, 4.7.2, 4.7.3, 4.7.4, 4.7.5, 4.7.6, 4.7.7, 4.7.8, 4.7.9, 4.8.1, 4.8.2	
		10.c.1. Does the project monitoring programme evaluate the accuracy of the project impact predictions?	10.c.1. Does the project monitoring programme evaluate the accuracy of the project impact predictions?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Slides 4.8 in C-24B-3 2024 Marine Environment Monitoring Programs Presentation Refer to Slides 38 in C-24A-6 2023 Terrestrial Environment Monitoring Programs Presentation Refer to the 2023 NRB Annual Report (A-244-12) Section 4.6 (p. 55-74), Section 4.2 (p. 74-79), Section 4.4 (p. 103-119), Section 4.5 (p. 119-168), Section 4.6 (p. 168-188), Section 4.7 (p. 188-198), Section 4.8 (p. 198-240), Section 4.9 (p. 244-270), Section 4.10 (p. 270-331), Section 4.11 (p. 331-420), Section 4.12 (p. 420-444), Section 4.13 (p. 444-464), Section 4.14 (p. 464-478), Section 4.15 (p. 478-499), Section 4.16 (p. 499-514), Section 4.17 (p. 514-523), Section 4.18 (p. 523-537), Section 4.19 (p. 537-540), Section 4.20 (p. 540-544), Section 4.21 (p. 544-561), Section 4.22 (p. 561-581). C-25A-1 - 2024 NRB Annual Report - FINAL, Sections 4.6.1, 4.6.2, 4.6.4, 4.6.5, 4.6.6, 4.6.7, 4.6.8, 4.6.9, 4.6.10, 4.6.11, 4.7.1, 4.7.2, 4.7.3, 4.7.4, 4.7.5, 4.7.6, 4.7.7, 4.7.8, 4.7.9, 4.8.1, 4.8.2	Regional Monitoring Specialist (Mar 2025): One of the key aims of Baffland's monitoring programs is to evaluate the Final Environmental Impact Statement (FEIS) predictions before the project began.
		10.c.2. Does the project monitoring programme evaluate the significance determinations, including assessment of the efficacy of all mitigation measures?	10.c.2. Does the project monitoring programme evaluate the significance determinations, including assessment of the efficacy of all mitigation measures?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Slides 4.8 in C-24B-3 2024 Marine Environment Monitoring Programs Presentation Refer to slides 32-49 in C-23A-8 2023 NRB Marine Mitigation Workshop Presentation Refer to the 2023 NRB Annual Report (A-244-12) Section 4.6 (p. 55-74), Section 4.2 (p. 74-79), Section 4.4 (p. 103-119), Section 4.5 (p. 119-168), Section 4.6 (p. 168-188), Section 4.7 (p. 188-198), Section 4.8 (p. 198-240), Section 4.9 (p. 244-270), Section 4.10 (p. 270-331), Section 4.11 (p. 331-420), Section 4.12 (p. 420-444), Section 4.13 (p. 444-464), Section 4.14 (p. 464-478), Section 4.15 (p. 478-499), Section 4.16 (p. 499-514), Section 4.17 (p. 514-523), Section 4.18 (p. 523-537), Section 4.19 (p. 537-540), Section 4.20 (p. 540-544), Section 4.21 (p. 544-561), Section 4.22 (p. 561-581). C-25A-1 - 2024 NRB Annual Report - FINAL, Sections 4.6.1, 4.6.2, 4.6.4, 4.6.5, 4.6.6, 4.6.7, 4.6.8, 4.6.9, 4.6.10, 4.6.11, 4.7.1, 4.7.2, 4.7.3, 4.7.4, 4.7.5, 4.7.6, 4.7.7, 4.7.8, 4.7.9, 4.8.1, 4.8.2	Regional Monitoring Specialist (Mar 2025): During the presentation of 2024 marine programs (C-24B-3) some of the discussions with members included the efficacy of mitigation and sampling methods.
		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?	As part of the Baffland EHS System, is there a series of monitoring programs on a continuous basis for the following purposes: 11.a. To supplement the baseline data?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to C-24B-3 2024 Marine Environment Monitoring Programs Presentation Refer to Section 3 of C-23A-13 DRAFT Terrestrial Environment Mitigation and Monitoring Plan Refer to Section 4 of C-23A-14 DRAFT Terrestrial Environment Mitigation and Monitoring Plan Refer to the 2022 NRB Annual Report (C-23A-13) Section 4.6 (p. 51-54), Section 4.2 (p. 73-79), Section 4.4 (p. 103-104), Section 4.5 (p. 119-127), Section 4.6 (p. 144-146), Section 4.7 (p. 166-169), Section 4.8 (p. 188-189), Section 4.9 (p. 239-240), Section 4.10 (p. 264-268), Section 4.11 (p. 336-339), Section 4.12 (p. 451-452), Section 4.13 (p. 469), Section 4.14 (p. 491-492), Section 4.15 (p. 505), Section 4.16 (p. 520-522), Section 4.17 (p. 536-537), Section 4.18 (p. 548-549), Section 4.19 (p. 561-562), Section 4.20 (p. 564), Section 4.21 (p. 579), Section 4.22 (p. 585). C-25A-1 - 2024 NRB Annual Report - FINAL, Sections 4.6.1, 4.6.2, 4.6.4, 4.6.5, 4.6.6, 4.6.7, 4.6.8, 4.6.9, 4.6.10, 4.6.11, 4.7.1, 4.7.2, 4.7.3, 4.7.4, 4.7.5, 4.7.6, 4.7.7, 4.7.8, 4.7.9, 4.8.1, 4.8.2	Regional Monitoring Specialist (Mar 2025): Baffland monitoring programs (Aquatic, Marine and Terrestrial) are done continuously to update baseline data. In addition of the TEWG members propose recommendations for baseline studies.
		11.b. To comply with environmental, regulatory and contractual requirements?	11.b. To comply with environmental, regulatory and contractual requirements?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to the 2023 NRB Annual Report (A-244-12) Section 4.6 (p. 51-54), Section 4.2 (p. 73-79), Section 4.4 (p. 103-104), Section 4.5 (p. 119-127), Section 4.6 (p. 144-146), Section 4.7 (p. 166-169), Section 4.8 (p. 188-189), Section 4.9 (p. 239-240), Section 4.10 (p. 264-268), Section 4.11 (p. 336-339), Section 4.12 (p. 451-452), Section 4.13 (p. 469), Section 4.14 (p. 491-492), Section 4.15 (p. 505), Section 4.16 (p. 520-522), Section 4.17 (p. 536-537), Section 4.18 (p. 548-549), Section 4.19 (p. 561-562), Section 4.20 (p. 564), Section 4.21 (p. 579), Section 4.22 (p. 585). C-25A-1 - 2024 NRB Annual Report - FINAL, Sections 4.6.1, 4.6.2, 4.6.4, 4.6.5, 4.6.6, 4.6.7, 4.6.8, 4.6.9, 4.6.10, 4.6.11, 4.7.1, 4.7.2, 4.7.3, 4.7.4, 4.7.5, 4.7.6, 4.7.7, 4.7.8, 4.7.9, 4.8.1, 4.8.2	

Inuit Impact and Benefit Agreement (IIBA) Commitments

Name of Auditor:	BDO Canada LLP
Date of Audit:	31 Dec-25

Completion Rate:	
Total # of audit questions with evidence provided supporting completion of the audit question	51
Percentage of applicable audit questions with evidence provided supporting completion of the audit question	100%

Concern #	Amended IIBA Article Reference #	Commitment Statement	Audit Question	Evidence Provided (Yes / No / N/A)	Documented Evidence Changed (Yes/No)	Interview Notes Changed (Yes/No)	Status	Accountable Manager	Responsible Position	Documented Evidence	Interview Notes
11	15.3.4 EHS System		1.1. To validate the predictions relating to the potential effects?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to C-24B-2024 Marine Environment Monitoring Programs Presentation Refer to 36A-38 in C-24A-6 Terrestrial Environment Monitoring Programs Presentation Refer to the 2023 NRR Annual Report (A-24A-12): Section 4.6 (p. 51-54), Section 4.2 (p. 73-75), Section 4.4 (p. 103-106), Section 4.4.5 (p. 119-121), Section 4.6.6 (p. 144-146), Section 4.8.7 (p. 166-169), Section 4.8.8 (p. 188-191), Section 4.8.9 (p. 209-240), Section 4.8.10 (p. 264-268), Section 4.8.11 (p. 286-299), Section 4.7.1 (p. 425-444), Section 4.7.2 (p. 444-446), 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. 514-523), Section 4.7.7 (p. 523-537), Section 4.7.8 (p. 537-540), Section 4.7.9 (p. 540-544), Section 4.8.1 (p. 547-561), Section 4.8.2 (p. 561). C-25A-1 - 2024 NRR Annual Report - FINAL, Sections 4.6.1, 4.6.2, 4.6.4, 4.6.5, 4.6.6, 4.6.7, 4.6.8, 4.6.9, 4.6.10, 4.6.11, 4.7.1, 4.7.2, 4.7.3, 4.7.4, 4.7.5, 4.7.6, 4.7.7, 4.7.8, 4.7.9, 4.8.1, 4.8.2	
			1.4. To improve management plans.	Yes	No	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 NRR Annual Report (A-24A-12): Section 4.6 (p. 51-54), Section 4.2 (p. 74-75), Section 4.4.4 (p. 103-119), Section 4.6.5 (p. 119-146), Section 4.6.6 (p. 146-148), Section 4.8.7 (p. 166-188), Section 4.8.8 (p. 188-240), Section 4.8.9 (p. 244-270), Section 4.8.10 (p. 270-331), Section 4.8.11 (p. 331-429), Section 4.7.1 (p. 425-444), Section 4.7.2 (p. 444-446), 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. 514-523), Section 4.7.7 (p. 523-537), Section 4.7.8 (p. 537-540), Section 4.7.9 (p. 540-544), Section 4.8.1 (p. 547-561), Section 4.8.2 (p. 561). Refer to C-24B-4 BBA Caribou Deflections Memo and C-24B-5 TEWG Meeting Minutes Refer to C-23A-15 DRAFT Adaptive Management Plan	Regional Monitoring Specialist (Mar 2023) Baffinland has started developing adaptive mechanism for carbon interactions with the project. Refer to C-24B-4. This memo was presented to the TEWG in October, 2024 and January 2025 for the revision of the definition of deflections by caribou. Once this definition has been agreed and finalized by the TEWG, it will be used to update the Terrestrial Environment Monitoring and Mitigation Plan (TEMMMP)
			1.6. To support and refine adaptive management processes and procedures, and	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to slides 32-49 in C-23A-8 2023 NRR Marine Mitigation Workshop Presentation Refer to the 2023 NRR Annual Report (A-24A-12): Section 4.6 (p. 51-54), Section 4.2 (p. 74-75), Section 4.4.4 (p. 103-119), Section 4.6.5 (p. 119-146), Section 4.6.6 (p. 146-148), Section 4.8.7 (p. 166-188), Section 4.8.8 (p. 188-240), Section 4.8.9 (p. 244-270), Section 4.8.10 (p. 270-331), Section 4.8.11 (p. 331-429), Section 4.7.1 (p. 425-444), Section 4.7.2 (p. 444-446), 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. 514-523), Section 4.7.7 (p. 523-537), Section 4.7.8 (p. 537-540), Section 4.7.9 (p. 540-544), Section 4.8.1 (p. 547-561), Section 4.8.2 (p. 561). C-25A-1 - 2024 NRR Annual Report - FINAL, Sections 4.6.1, 4.6.2, 4.6.4, 4.6.5, 4.6.6, 4.6.7, 4.6.8, 4.6.9, 4.6.10, 4.6.11, 4.7.1, 4.7.2, 4.7.3, 4.7.4, 4.7.5, 4.7.6, 4.7.7, 4.7.8, 4.7.9, 4.8.1, 4.8.2	
			1.1. To address new or additional issues identified and agreed to by the Parties from time to time?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to C-24B-7 MEWG Action Tracker and C-24B-4 TEWG Action Tracker Refer to the 2023 NRR Annual Report (A-24A-12): Section 4.6 (p. 51-54), Section 4.2 (p. 74-75), Section 4.4.4 (p. 103-119), Section 4.6.5 (p. 119-146), Section 4.6.6 (p. 146-148), Section 4.8.7 (p. 166-188), Section 4.8.8 (p. 188-240), Section 4.8.9 (p. 244-270), Section 4.8.10 (p. 270-331), Section 4.8.11 (p. 331-429), Section 4.7.1 (p. 425-444), Section 4.7.2 (p. 444-446), 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. 514-523), Section 4.7.7 (p. 523-537), Section 4.7.8 (p. 537-540), Section 4.7.9 (p. 540-544), Section 4.8.1 (p. 547-561), Section 4.8.2 (p. 561). C-25A-2 - FINAL MEWGS TOR - English C-25A-3 - FINAL TEWGS TOR - English C-25A-1 - 2024 NRR Annual Report - FINAL, Sections 4.6.1, 4.6.2, 4.6.4, 4.6.5, 4.6.6, 4.6.7, 4.6.8, 4.6.9, 4.6.10, 4.6.11, 4.7.1, 4.7.2, 4.7.3, 4.7.4, 4.7.5, 4.7.6, 4.7.7, 4.7.8, 4.7.9, 4.8.1, 4.8.2	24 Aug 2023 (Sustainability Specialist): There are many ways for the public and regulators to submit feedback on Baffinland's operations and reporting programs, including community management events/newsletters, as well as commenting on all documentation posted to the NRR 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. 2025: (Environmental Monitoring Specialist): TOR for MEWG and TEWG were updated and submitted to NRR.
12	16.4 - 2 Final EIS Impact Projections - Different or Greater Significance of Foreseen Impacts		7.2a. If the collection and use of Inuit Qaujigiapijngit or the results of any monitoring programs, including the EHS System, reasonably demonstrates that the significance of residual adverse impacts foreseen by the Final EIS Impact Projections are determined to be significant and materially greater than described in the Final EIS?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to the 2023 NRR Annual Report (A-24A-12): Section 4.6 (p. 51-54), Section 4.2 (p. 74-75), Section 4.4.4 (p. 103-119), Section 4.6.5 (p. 119-146), Section 4.6.6 (p. 146-148), Section 4.8.7 (p. 166-188), Section 4.8.8 (p. 188-240), Section 4.8.9 (p. 244-270), Section 4.8.10 (p. 270-331), Section 4.8.11 (p. 331-429), Section 4.7.1 (p. 425-444), Section 4.7.2 (p. 444-446), 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. 514-523), Section 4.7.7 (p. 523-537), Section 4.7.8 (p. 537-540), Section 4.7.9 (p. 540-544), Section 4.8.1 (p. 547-561), Section 4.8.2 (p. 561). C-25A-1 - 2024 NRR Annual Report - FINAL, Sections 4.6.1, 4.6.2, 4.6.4, 4.6.5, 4.6.6, 4.6.7, 4.6.8, 4.6.9, 4.6.10, 4.6.11, 4.7.1, 4.7.2, 4.7.3, 4.7.4, 4.7.5, 4.7.6, 4.7.7, 4.7.8, 4.7.9, 4.8.1, 4.8.2	
			7.2b. (If then the Company shall carry out appropriate measures as contained in the EHS System.	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to the 2023 NRR Annual Report (A-24A-12): Section 4.6 (p. 51-54), Section 4.2 (p. 74-75), Section 4.4.4 (p. 103-119), Section 4.6.5 (p. 119-146), Section 4.6.6 (p. 146-148), Section 4.8.7 (p. 166-188), Section 4.8.8 (p. 188-240), Section 4.8.9 (p. 244-270), Section 4.8.10 (p. 270-331), Section 4.8.11 (p. 331-429), Section 4.7.1 (p. 425-444), Section 4.7.2 (p. 444-446), 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. 514-523), Section 4.7.7 (p. 523-537), Section 4.7.8 (p. 537-540), Section 4.7.9 (p. 540-544), Section 4.8.1 (p. 547-561), Section 4.8.2 (p. 561). C-25A-1 - 2024 NRR Annual Report - FINAL, Sections 4.6.1, 4.6.2, 4.6.4, 4.6.5, 4.6.6, 4.6.7, 4.6.8, 4.6.9, 4.6.10, 4.6.11, 4.7.1, 4.7.2, 4.7.3, 4.7.4, 4.7.5, 4.7.6, 4.7.7, 4.7.8, 4.7.9, 4.8.1, 4.8.2	
			7.2c. These measures will be reviewed by the Forum pursuant to Article 14 and by the Joint Executive Committee pursuant to Section 14.14.	Yes	No	No	Not Started	CSO	IIBA Reporting Specialist	"2023 APWP Report Final Inuktitut-English" (refer to C-24A-10) "2023 Baffinland APWP Presentation" (refer to C-24A-11) 2024 Baffinland APWP Agenda C-24B-10 Annual Project Forum Agenda IIBA Compliance Lead (February 2022): The APWP was not held in 2022. Plans to hold the APWP were interrupted by the mine's uncertainty. Plans are to hold APWP in 2023. Community Resources Lead (Formerly IIBA Compliance Lead) (August 2023): The APWP 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. Baffinland is committed to monitoring activities and mitigation measures to minimize wildlife interactions and mortalities at the Project. Wildlife incident and mortality logs note human-wildlife conflicts to identify and minimize current and potential wildlife-related issues. Since 2014, there have been no noticeable trends in wildlife interactions and mortalities, with relatively stable low numbers given the size of the Project. Twenty-four wildlife mortalities were reported in 2023 (all individual mortalities). Mortalities in 2023 involved seven different species: Arctic fox (2), Arctic hare (3), Red fox (1), Arctic owl (1), Snow Bunting (3), unknown songbird (1), and Ring-billed Gull (3), vehicle collisions were confirmed or suspected for all mammal mortalities; bird mortalities are suspected to result from building or infrastructure collisions. Whenever possible, mitigations are implemented to reduce the risk of Project-related wildlife injury or mortality. The number of terrestrial wildlife mortalities is within EIS predictions.	

Inuit Impact and Benefit Agreement (IIBA) Commitments

Name of Auditor:	BDO Canada LLP
Date of Audit:	31 Dec-25

Completion Rate:	
Total # of audit questions with evidence provided supporting completion of the audit question	51
Percentage of applicable audit questions with evidence provided supporting completion of the audit question	100%

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	Interview Notes
13	15.8 Environmental Monitors	13.a. The Company shall pay CIA the cost to fund a full-time presence on site for Environmental Monitors to be appointed and employed solely by CIA.	13.a. Has Baffinland paid CIA the cost to fund a full-time presence on site for Environmental Monitors to be appointed and employed solely by CIA?	Yes	No	No	Completed	CSD	IBA Reporting Specialist	"Environmental Monitor Operating Procedures Manual" document, "Description of the IBA & Environmental Monitor Commitment" refer to C-22B-28, Page 4)	Interviewed IIBA Reporting Specialist (as part of June 2019 report) - Baffinland funds CIA'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 CIA and Baffinland?	Yes	No	No	Completed	CSD	IBA Reporting Specialist	2024 Baffinland APF Agenda C-24B-10-Annual Project Forum Agenda	Interviewed IIBA Reporting Specialist - These employees are employed by CIA and not Baffinland, therefore they report directly to CIA and Baffinland does not have reports available for this audit.
		13.c. and provide written reports to CIA and the Company	13.c. Do They provide written reports to CIA and Baffinland?	N/A	No	No	Completed	CSD	IBA Reporting Specialist		Interviewed IIBA Reporting Specialist - These employees are employed by CIA and not Baffinland, therefore they report directly to CIA and Baffinland does not have reports available for this audit.

Inuit Impact and Benefit Agreement (IIBA) Commitments

Name of Auditor:	BDO Canada LLP
Date of Audit:	31 Dec 25

Completion Rate:	
Total # of audit questions with evidence provided supporting completion of the audit question	51
Percentage of applicable audit questions with evidence provided supporting completion of the audit question	100%

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	Interview Notes
13 (cont'd)	13.8 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) - Baffinland 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 Baffinland'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 Baffinland complied with all regulatory requirements associated with the Project as described in their Sustainability Policy?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to slides 102-103 in C-234-8 - 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. 55-231) of A-244-12 2023 NRB Annual Report SD Policy - C-248-9 Sustainable Development Policy rev00 (1) Towards Sustainable Mining by Mining Association of Canada - <a href="https://mining.ca/companies/baffinland-iron-mines-corporation/">https://mining.ca/companies/baffinland-iron-mines-corporation/</a> C-254-4 - BMA-5000-POL-0005 Sustainable Development Policy	IRM underwent external verification in 2023 and self-assessment in 2024. We have complied with all regulatory requirements under auditor reporting responsibilities. Specialist, Sustainability Reporting SD Policy was updated in 2025
		14.b. including but not limited to the NRB Project Certificate...	14.b. Has Baffinland complied with all regulatory requirements associated with the Project as described in the NRB Project Certificate?	Yes	No	No	Completed	ESG	Environmental Monitoring Specialist	Refer to Section 4.3 (p. 47), Section 4.4 (p. 48-50), Section 4.5 (p. 50-54), Section 4.6 (p. 55-231) of A-244-12 2023 NRB Annual Report C-254-1 - 2024 NRB Annual Report - FINAL - Refer to Sections 4.3, 4.4, 4.5, 4.6	Interviewed IIBA Reporting Specialist - This Annual report outlines the status of compliance with terms and conditions of the PC. Since they are not all marked as compliant, evidence provided does not support the completion of the Audit Question. The Status of PC Conditions in 2023 is an appendix attached to the 2023 annual report to the Nunavut Impact Review Board. The 2023 annual report to the Nunavut Impact Review Board was issued in May 2023. Therefore, the 2023 report is the most recent and relevant evidence as of December 31, 2023. Sustainability Specialist/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 Baffinland complied with all regulatory requirements associated with the Project as described in all Nunavut Water Board licenses related to the Project?	Yes	No	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 list all of the requirements for the Annual Report and where the info can be found within each report. Type A Water License 2AM-MRY1125 - Pages 36-64 (Sections on Water Use, Waste Management, Reported Incidents, Monitoring) of C-254-14c - 2023 QIA-NWB Annual Report for Ops - Main Body - As Sent and Annual Report Appendix A (Concordance Table) of C-244-14c - 2023 QIA-NWB Annual Report for Ops - Appendix A (Concordance) - As Sent. Type B Water License 2BE-MRY2131 - Pages 4-14 (Parts B, J of Licence) of C-244-14c - 2023 QIA-NWB Annual Report for Geotech - Main Body - As Sent, and Annual Report Appendix A (Concordance Table) of C-244-14c - 2023 QIA-NWB Annual Report for Geotech - Appendix A (Concordance) - As Sent. 2024 Type A Water License 2AM-MRY1125 - Sections on Water Use, Waste Management, Reported Incidents, Monitoring) C-254-6 - 202428 2AM-MRY2540 Water Licence DA.E - Type A License renewed in 2025 C-254-5 - QIA-NWB 2024 Type 'A' Annual Report for Operations_Final Appendix A (Concordance Table) 2024 Type B Water License 2BE-MRY2131 - (Parts B, J of Licence) C-254-7 - Type B WL Report 2024 QIA-NWB Annual Report for Geotech - Main Body - As Sent, Annual Report Appendix A (Concordance Table) 2024 QIA-NWB Annual Report for Geotech - Appendix A (Concordance) - As Sent.	Interviewed IIBA Reporting Specialist - Baffinland 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 Borcoak, Approvals Manager (Sept 2023). Type B Water Licence has been renewed, new version has been provided in documented evidence. Steve Borcoak, Approvals Manager (Sep 2023). Type A WL was renewed in 2025 through 2040
Total				57	57	57					
Yes				51	4	7					

▷ΔJኛ Δ - ዲ.ሲ.ኛ/ሊ.ሊ.ኛ ኛኔጋሪዮን

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ጊ.ሲ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ (PC) ሊ.ሊ.ኛ/ሊ.ሊ.ኛ	<b>99%</b>	89 ኔጋሪዮን ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ -12 ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ <hr/> 77 ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ 76 ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ዲ.ሲ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ 99% ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ	99%
ጊ.ሲ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ (IIBA) ሊ.ሊ.ኛ/ሊ.ሊ.ኛ	<b>100%</b>	57 ኔጋሪዮን ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ -6 ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ <hr/> 51 ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ 51 ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ዲ.ሲ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ  100% ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ/ሊ.ሊ.ኛ ሊ.ሊ.ኛ/ሊ.ሊ.ኛ	100%