

$\langle \otimes^a \dot{\cdot}^a {}^c \rangle$ ካልናገላኝ^b ካሚ^b ልንናግረው^a ማለት^c በ^c ይቀርባል^a ነገሩ^a

ጋዋጁ ንገቡኩንገቡኑ ፍልጎታቱን ለሀገራቸው
ጥራትና ሀይል ፍልጎት ለሀገራቸው ለሀገራቸው
ሀገራቸው ሀገራቸው ሀገራቸው ሀገራቸው

በዋናው ልማት ልማት ስኬት 31, 2019



▷ΔJ^{5b} A - α^c↖α^aσ^b ∧▷J^{5b} j̇nrln^b ↖L₃ ↖p▷nr^c ▷pJα^{5b} J^c

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2017-2018 B - ዓ.ል. ምሥራቅ
 የክልሉ የፍትሕ ደ.ረ. ልማት ምክር ቤት የፍትሕ ምክር ቤት
 የክልሉ የፍትሕ ደ.ረ. ልማት ምክር ቤት የፍትሕ ምክር ቤት
 ለክልሉ የፍትሕ ደ.ረ. ልማት ምክር ቤት የፍትሕ ምክር ቤት

ልጋኔ B - ዲጂታይዝሽን ልማት

ፕሮጀክት/ፕሮግራም	ሰኔ 31, 2019 ስኬት ፕሮጀክት ለውጥ	ዲጂታይዝሽን ለውጥ ፍጥነት	ጥቅምት 30, 2019 ስኬት ፕሮጀክት ለውጥ
ፕሮጀክት/ፕሮግራም ፕሮጀክት/ፕሮግራም ፕሮጀክት/ፕሮግራም	95%	87 ፕሮጀክት/ፕሮግራም ለውጥ -14 ፕሮጀክት/ፕሮግራም ለውጥ ፕሮጀክት/ፕሮግራም 73 ፕሮጀክት/ፕሮግራም ለውጥ 69 ፕሮጀክት/ፕሮግራም ለውጥ ፕሮጀክት/ፕሮግራም 95% ለውጥ ፍጥነት	92%
ፕሮጀክት/ፕሮግራም ፕሮጀክት/ፕሮግራም ፕሮጀክት/ፕሮግራም	91%	57 ፕሮጀክት/ፕሮግራም ለውጥ 0 ፕሮጀክት/ፕሮግራም ለውጥ ፕሮጀክት/ፕሮግራም 57 ፕሮጀክት/ፕሮግራም ለውጥ 52 ፕሮጀክት/ፕሮግራም ለውጥ ፕሮጀክት/ፕሮግራም 91% ለውጥ ፍጥነት	86%

Appendix C - Commitments Audit Protocol report

Project Certificate (PC) Conditions

Project Certificate (PC) Conditions

Name of Auditor:

BDO Canada LLP

Date of Audit:

2020-03-31

Completion Rate:

Total # of audit questions with evidence provided supporting completion of the audit question	69
Percentage of applicable audit questions with evidence provided supporting completion of the audit question	95%

Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided			Documented evidence	Interview notes
				Yes	No	Non-applicable		
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. 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.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.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.	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? 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? 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? 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?					
						x	N/A	Interviewed Environmental and Regulatory Compliance Manager (as part of June 2019 report) - Not applicable since rail not yet planned/constructed. Therefore, there is no specific plans for monitoring dust along the rail corridor leaving the Mary River Mine site.
						x	N/A	Interviewed Environmental and Regulatory Compliance Manager (as part of June 2019 report) - Not applicable since rail not yet planned/constructed.
				x			"Terrestrial Environment Mitigation and Monitoring Plan" document, 'Vegetation and Monitoring: Dust fall' section 4-3, appendix B (page 104)	
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 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.	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? 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?	x			"2018 Mary River Project Terrestrial Environment Annual Monitoring Report" document, 'Dust Fall Monitoring Program' section 2 (Page 22-51) & "Air Quality Baseline Study Baffinland Iron Mines Corporation Mary River Project" document (Page 19-21)	Interviewed Environmental and Regulatory Compliance Manager - Additional data was collected during the 2019 field season. However, annual reports on dustfall will not be finalized and issued until April 30, 2020 with the 2019 Annual Report for the Nunavut Impact Review Board. Therefore, the evidence provided for the previous period's report still meets the requirement for the December 31, 2019 report.
				x			"Aquatic Effects Monitoring Plan" document, (Page 9, 18-21) & "2018 Lake Sedimentation Monitoring Report" document, 'Conclusions and recommendations' section (Page 22) & "Aquatic Effects Monitoring Reports" document, 'Executive Summary' section (Page 5-6), (Page 18)	Interviewed Environmental and Regulatory Compliance Manager - Assessments of data collected during the 2019 field season will be made on the 2019 Annual Report for Operations to the NWB and QIA. Therefore, the evidence provided for the previous period's report still meets the requirement for the December 31, 2019 report.
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?	x			"Aquatic Effects Monitoring Plan" document, 'Tote Road Upgrade' section (Page 42)	
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?	x			"Fish Habitat Monitoring 2019 Annual Report" document, 'Section 3.0 - Aquatic Monitoring' section (Pages 5-8)	Interviewed Environmental and Regulatory Compliance Manager - Issues noted in the 2019 report will be addressed in 2020.
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?	x			"Aquatic Effects Monitoring Plan" document, 'Established SNP Monitoring Stations Associated with ERP' section (Page 36)	Interviewed Environmental and Regulatory Compliance Manager (as part of June 2019 report) - Fish surveys undertaken by Baffinland are in general for Arctic Char.
		5.b. and ongoing monitoring of arctic char health where applicable, within watersheds proximal to the Tote Road.	5.b. Has a plan been implemented to monitor Arctic Char health, within watersheds proximal to the Tote Road?			x	N/A	Interviewed Environmental and Regulatory Compliance Manager - Monitoring for char health is not currently conducted or a plan implemented as no applicable sites have been identified.
		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?	x			"Surface Water and Aquatic Ecosystem Management Plan" document, 'Sustainable Development' section (Page 30)	Interviewed Environmental and Regulatory Compliance Manager - Consultation is ongoing with the MHTO through working groups.
6	53	The Proponent shall demonstrate consideration for the following (6a-6f): 6.a. Steps taken to prevent caribou mortality and injury as a result of train and vehicular traffic, including operational measures meant to maximize the potential for safe traffic relative to operations on the Milne Inlet Tote Road and associated access roads. 6.b. Specific measures intended to address the reduced effectiveness of visual protocols for the Milne Inlet Tote Road and access roads/trails during times of darkness and low visibility must be included. 6.c. Monitoring and mitigation measures at points where the Tote Road passes through caribou calving areas, particularly during caribou calving times. The details of these monitoring and mitigation measures shall be developed in conjunction with the Terrestrial Environment Working Group. 6.d. Evaluation of the effectiveness of proposed caribou crossings over the Milne Inlet Tote Road and access roads as well as the appropriate number. 6.e. Protocols for documentation and reporting of all caribou collisions and mortalities...	Has Baffinland demonstrated consideration for the following (6a-6f): 6.a. Have measures been taken to prevent caribou mortality and injury from vehicle traffic, particularly the Tote Road and associated access roads? 6.b. Have measures been taken to address the effectiveness of visual protocols for the Tote Road and access roads during times of darkness? 6.c. Have monitoring and mitigation measures, at points where the Tote Road passes through caribou calving areas, been developed in conjunction with the Terrestrial Environment Working Group? 6.d. Have the proposed caribous crossings over the Tote Road and access been evaluated for effectiveness? 6.e. Have protocols for documentation and reporting of all caribou collisions and mortalities been established?	x			"Terrestrial Environment Mitigation and Monitoring Plan" document, 'Mortality Mitigation' section 3.3.4 (Page 53-55)	
				x			"Terrestrial Environment Mitigation and Monitoring Plan" document, 'Mortality Mitigation' section 3.3.4 (Page 53-55)	
				x			"Terrestrial Environment Mitigation and Monitoring Plan" document, 'October 2012' section (Page 3)	
				x			"Terrestrial Environment Mitigation and Monitoring Plan" document, 'Movement Mitigation' section 3.3.3 (Page 52) & 'Caribou Monitoring: Movement' appendix B4-9 section (Page 125)	
				x			"Terrestrial Environment Mitigation and Monitoring Plan" document, 'Mortality Mitigation' section (page 53)	Interviewed Sustainability Specialist (as part of June 2019 report) - This section includes monitoring for sightings and reporting requirements concerning for mortality.

Project Certificate (PC) Conditions

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Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided			Documented evidence	Interview notes
				Yes	No	Non-applicable		
6 (cont'd)	53 (cont'd)	6.f. as well as mechanisms for adaptive management responses designed to prevent further such interactions.	6.f. Has a mechanism for adaptive management response, which is designed to prevent further caribou interactions, been developed?			x	N/A	.Interviewed Sustainability Specialist - No mortalities or caribou interactions have occurred.
7	76	7. The Proponent shall develop a comprehensive 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?	x			"Marine Environmental Effects Monitoring Plan" document, 'EEM Approach' section 2 (Page 11)	
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 for the disturbance to sediments, including re-suspension and subsequent transport and deposition of sediment?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 239-242)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		8.b. The modelling results shall be used to update the marine water and sediment quality monitoring and mitigation program to include activities associated with the construction and operation of the Milne Inlet Port.	8.b. Have the modeling results been used to update the marine water and sediment quality monitoring and mitigation program to include activities associated with the construction and operation of the Milne Inlet Port?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 239-242)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 239-242)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
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?			x	N/A	Interviewed Sustainability Specialist - Built for purpose ships were not commissioned for this phase of the Project, therefore question is not applicable.
		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?			x	N/A	Interviewed Sustainability Specialist - Built for purpose ships were not commissioned for this phase of the Project, therefore question is not applicable.
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?			x	N/A	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.
		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?			x	N/A	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.
			10.b.2. If negative impacts from sediment redistribution have been identified, have additional mitigation measures been developed and implemented?			x	N/A	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.
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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 248-250)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 248-250)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		11.c. This program needs to be able to detect changes that may have biological consequences and should be initiated several years prior to any ballast water discharge into Steensby Inlet and Milne Inlet to collect sufficient baseline data and should continue over the life of the Project.	11.c. Does the program detect changes that may have biological consequences, including sufficient baseline data?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 248-250)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
12	89	12.a. The Proponent shall develop and implement an effective ballast water management program...	12.a. Has Baffinland developed and implemented a ballast water management program?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 253-257) & "Terrestrial Environment Mitigation and Monitoring Plan" (Page 5)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 253-257) & "Terrestrial Environment Mitigation and Monitoring Plan", "Relationship to Other Management Plans" section 1.5 (page 34)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.

Project Certificate (PC) Conditions

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Date of Audit:		2020-03-31					Percentage of applicable audit questions with evidence provided supporting completion of the audit question		95%
Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided			Documented evidence		Interview notes
				Yes	No	Non-applicable			
12 (cont'd)	89 (cont'd)	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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 253-257) & "Ballast Water Management Plan" document, 'Monitoring and Controls' section 3 (Page 12)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		12.d. and a requirement noting that the Proponent, in choosing shipping contractors will, whenever feasible, give preference to contractors that use ballast water treatment in addition to ballast water exchange.	12.d. Does Baffinland choose shipping contractors, whenever feasible, that use ballast water treatment in addition to ballast water exchange?		x		No documentation as this will not be completed		Interviewed Sustainability Specialist - This will not be completed, as all vessels are required to follow regulatory requirements for ballast water exchange, treatment and management. Vessels are in the process of being fitted with treatment systems in a phased manner as required under D2 Compliance with the International Maritime Organization and Transport Canada regulatory standards. All vessels are anticipated to have treatment systems by 2024.
13	91	13.a. The Proponent shall develop a detailed monitoring plan for Steensby Inlet and Milne Inlet for fouling that complies with all applicable regulatory requirements and guidelines as issued by Transport Canada...	13.a. Has Baffinland developed a detailed monitoring plan for Steensby Port and Milne Inlet for fouling that complies with all applicable regulatory requirements and guidelines as issued by Transport Canada?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 259-261)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		13.b. and includes sampling areas on ships where antifouling treatment is not applied such as the areas where non-native species are most likely to occur.	13.b. Does this include sampling areas on ships where antifouling treatment is not applied, such as the areas where non-native species are most likely to occur?	x			"2018 Milne Inlet Marine Environmental Effects Monitoring Program (MEEMP) and Aquatic Invasive Species (AIS) Monitoring Program" document, "Ship Hull Monitoring" section (Page 32 & 94-95)		Interviewed Sustainability Specialist - Extensive surveying is conducted along various areas of the ship (i.e. bowlocker, hull, nose, etc.). The sampling included in the documented evidence was completed in August 2018. The same methodology was also applied in 2019, however the 2019 report is not yet available. Therefore, the requirement for the December 31, 2019 report is considered to have been met.
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:			x	N/A		Interviewed Sustainability Specialist - This phase of the Project is not currently active therefore question is not applicable.
		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?				x		N/A
		14.b. Where project vessels are required to transit to the north of Mill Island owing to environmental or other conditions, an incident report is to be provided to the Marine Environment Working Group and the NIRB within 30 days...	14.b. If project vessels are required to transit to the north of Mill Island due to environmental or other conditions, does Baffinland provide an incident an incident report to the Marine Environment Working Group and the NIRB within 30 days?				x		N/A
		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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 292-294)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		14.d. The Proponent shall summarize all incidences of significant deviations from the nominal shipping routes for traffic to/from Milne Port and Steensby Port as presented in the FEIS and FEIS Addendum to the NIRB annually...	14.d. Does Baffinland give instructions to vessel captains to avoid significant deviations from the nominal shipping routes for traffic to/from Milne Port and Steensby Port, subject to safety considerations as determined by the crew, and summarize all incidences of significant deviations from the nominal shipping routes for traffic to/from Milne Port and Steensby Port, as presented in the FEIS and FEIS Addendum to the NIRB annually?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 286)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 286)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 288-291)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		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?	x			"Shipping and Mitigation 2019 Overview" document, "Vessel Traffic Management" section (Page 3-6)		Interviewed Sustainability Specialist - 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.

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Date of Audit:		2020-03-31						
Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided			Documented evidence	Interview notes
				Yes	No	Non-applicable		
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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 292-300)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 292-300)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
17	109	17.a. The Proponent shall conduct a monitoring program to confirm the predictions in the FEIS with respect to disturbance effects from ships noise on the distribution and occurrence of marine mammals.	17.a. Has a monitoring program been implemented that confirms the predictions in the FEIS with respect to disturbance effects from ships noise on the distribution and occurrence of marine mammals?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 301-310)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		17.b. The survey shall be designed to address effects during the shipping seasons, and include locations in Hudson Strait,	17.b. Has the survey been designed to address affects during the shipping seasons, and include locations in Hudson Strait?			x	N/A	Interviewed Sustainability Specialist - This phase of the Project is not currently active therefore question is not applicable.
		17.c. Foxe Basin,	17.c. Foxe Basin?			x	N/A	Interviewed Sustainability Specialist - This phase of the Project is not currently active therefore question is not applicable.
		17.d. Milne Inlet,	17.d. Milne Inlet?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 301-310)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		17.e. Eclipse Sound,	17.e. Eclipse Sound?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 301-310)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		17.f. and Pond Inlet.	17.f. and Pond Inlet?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 301-310)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		17.g. The survey shall continue over a sufficiently lengthy period to determine the extent to which habituation occurs for narwhal...	17.g. Has monitoring been conducted to determine the extent to which habituation occurs for narwhal? (Auditor to record # years of monitoring in Evidence cell.)	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 301-310)	Interviewed Sustainability Specialist - The monitoring programs have been on-going since 2014. The programs are run in the summer and the updated reporting for the 2019 summer monitoring programs will be submitted to regulators on April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		17.h. Beluga...	17.h. Beluga?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 301-310)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		17.i. Bowhead...	17.i. Bowhead?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 301-310)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		17.j. and Walrus?	17.j. and Walrus?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 301-310)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 301-310)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.

Project Certificate (PC) Conditions

Name of Auditor:		BDO Canada LLP	Completion Rate: Total # of audit questions with evidence provided supporting completion of the audit question 69 Percentage of applicable audit questions with evidence provided supporting completion of the audit question 95%	
Date of Audit:		2020-03-31		

Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided			Documented evidence	Interview notes
				Yes	No	Non-applicable		
18 (cont'd)	110 (cont'd)	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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 301-310)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		18.c. The Proponent is expected to work with the Marine Environment Working Group to determine appropriate early warning indicator(s) that will ensure rapid identification of negative impacts along the southern and northern shipping routes.	18.c. Is Baffinland working with the Marine Environment Working Group to determine appropriate early warning indicators that will ensure rapid identification of negative impacts along the northern shipping routes?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 311-312)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 311-312)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 311-312)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		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, distraction from migration routes, distance from overwintering areas etc.)?		x		"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 311-312)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019. Interviewed Sustainability Specialist - Baffinland has not completed this exercise. They have not defined bathymetry or seafloor geoaoustics along the entire shipping route, though some assumptions are made in modelling where information is available.
		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?		x		"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 311-312)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019. Interviewed Sustainability Specialist - Baffinland has not completed this exercise. They have not defined bathymetry or seafloor geoaoustics along the entire shipping route, though some assumptions are made in modelling where information is available.
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, acoustical monitoring that provides an assessment of the negative effects (short and long term cumulative) of vessel noise on marine mammals.	20.a. Has Baffinland, in conjunction with the Marine Environment Working Group, developed a monitoring protocol that includes acoustical monitoring that provides an assessment of the negative effects (short, long term and cumulative) of vessel noise on marine mammals?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 311-312)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 311-312)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 311-312)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 311-312)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.

Project Certificate (PC) Conditions

Name of Auditor:		BDO Canada LLP		Completion Rate:		Total # of audit questions with evidence provided supporting completion of the audit question		69	
Date of Audit:		2020-03-31				Percentage of applicable audit questions with evidence provided supporting completion of the audit question		95%	
Concern #	PC Condition #	Commitment Statement	Audit Question	Evidence Provided			Documented evidence		Interview notes
				Yes	No	Non-applicable			
20 (cont'd)	112 (cont'd)	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.)?		x		"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 311-312)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 311-312)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 313-316)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		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?			x	N/A		Interviewed Sustainability Specialist - This phase of the Project is not currently active therefore question is not applicable.
		21.c. stock size and health condition in Milne Inlet , as recommended by the Marine Environment Working Group	21.c. Does the monitoring measure stock size and health condition in Milne Inlet as recommended by the Marine Environment Working Group?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 313-316)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 323-324)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		22.b. Wildlife will be given right of way	22.b. Has Baffinland ensured that wildlife will be given the right of way?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 323-324)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 323-324)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 323-324)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
23	121	23a. 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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 325-326)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		23.b. (And), by notifying the appropriate regional office of the: • Date, time and location of the incident; • Date, time and location of the incident; • Species of marine mammal or seabird involved; • Circumstances of the incident; • Weather and sea conditions at the time; • Observed state of the marine mammal or sea bird colony after the incident; and, • Direction of travel of the marine mammal after the incident, to the extent that it can be determined.	23.b. Does Baffinland also notify the appropriate regional office of the following: • Date, time and location of the incident; • Species of marine mammal or seabird involved; • Circumstances of the incident; • Weather and sea conditions at the time; • Observed state of the marine mammal or sea bird colony after the incident; and, • Direction of travel of the marine mammal after the incident, to the extent that it can be determined.	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 325-326)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
24	123	24.a. The Proponent shall provide sufficient marine mammal observer coverage on project vessels to ensure that collisions with marine mammals and seabird colonies are observed and reported through the life of the Project.	24.a. Does Baffinland provide sufficient marine mammal observer coverage on project vessels to ensure that collisions with marine mammals and seabird colonies are observed and reported through the life of the project?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 328-329)		Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.

Project Certificate (PC) Conditions

Name of Auditor:		BDO Canada LLP		Completion Rate:		Total # of audit questions with evidence provided supporting completion of the audit question69			
Date of Audit:		2020-03-31				Percentage of applicable audit questions with evidence provided supporting completion of the audit question95%			
Concern #	PC Condition #	Commitment Statement		Audit Question		Evidence Provided		Documented evidence	Interview notes
				Yes	No	Non-applicable			
24 (cont'd)	123 (cont'd)	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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 328-329)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.	
		24.c. seabirds...	24.c. Does the protocol for the marine wildlife observer include protocols for seabirds?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 328-329)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.	
		24.d. and environmental conditions	24.d. Does the protocol for the marine wildlife observer include protocols for environmental conditions?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 328-329)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.	
		24.e. and immediate reporting of significant observations to the ship masters of other vessels along the shipping route...	24.e. Does the protocol for the marine wildlife observer include protocols for immediate reporting of significant observations to the ship masters of other vessels along the shipping route?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 328-329)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.	
		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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 328-329)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.	
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?	x			"Terrestrial Environment Mitigation and Monitoring Plan" document, 'Movement Mitigation' section 3.3.3 (Page 52)	Interviewed Sustainability Specialist - The plan is up to date as it includes all requirements, such as caribou deterrents.	
		25.b. ...a commitment to establish deterrents along the Tote Road embankments at any areas where it is determined that caribou are utilizing the embankments or transportation corridors to facilitate movement and where such movement presents a likelihood of caribou mortality to occur.	25.b. Does the Terrestrial Wildlife Management and Monitoring plan include a commitment to establish deterrents along the Tote Road embankments at any areas where it is determined that caribou are utilizing the embankments or transportation corridors to facilitate movement and where such movement presents a likelihood of caribou mortality to occur?	x			"Terrestrial Environment Mitigation and Monitoring Plan" document, 'Movement Mitigation' section 3.3.3 (Page 52)		
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?	x			"Oil Pollution Emergency Plan-Milne Inlet" document, 'Fuel Storage Facilities and Infrastructure' section 3.2 (Page 22) & 'Tank Farm' section 8.3 (Page 55)		
27	174	27.a. The Proponent and the Canadian Coast Guard are required to provide spill response equipment and...	27.a. Does Baffinland and the Canadian Coast Guard provide spill response equipment?	x			"Spill at Sea Response Plan" document, 'Spill Response Resources' section 10 (Page 36)	Interviewed Sustainability Specialist - Baffinland has a Spill at Sea Response Plan (SSRP) and this plan details what assets at site are available for responding to spills. Any reliance on the Canadian Coast Guard would be outlined in that plan, however Baffinland has a contract with a company called OSRL (Oil Spill Response Limited) that will provide response assistance if they ever need it during the shipping season. The CCG as part of its own programming may have a cache of equipment in Pond Inlet, however if it's not mentioned in the SSRP it wouldn't be relevant.	
		27.b. annual training to Nunavut communities along the shipping route to potentially improve response times in the event of a spill.	27.b. Does Baffinland and the Canadian Coast Guard provide annual training to Nunavut communities along the shipping route?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 429)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.	
Total				69	4	14			

Inuit Impact and Benefit Agreement (IIBA) Commitments

Inuit Impact and Benefit Agreement (IIBA) Commitments

Name of Auditor: BDO Canada LLP		Completion Rate:		
		Total # of audit questions with evidence provided supporting completion of the audit question	52	
Date of Audit: 2020-03-31		Percentage of applicable audit questions with evidence provided supporting completion of the audit question		91%

Concern #	Amended IIBA Article Reference #	Commitment Statement	Audit Question	Evidence Provided			Documented evidence	Interview notes
				Yes	No	Non-applicable		
1	4.12 Annual IIBA Implementation Report	1.a. The Company will prepare the Annual IIBA Implementation Report required pursuant to Section 20.3 herein in order to summarize all reports generated in relation to the Project...	1.a. Has Baffinland prepared the Annual IIBA Implementation Report required (pursuant to Section 20.3 herein) in order to summarize all reports generated in relation to the Project?	x			"2018 Inuit Impact and Benefit Agreement (IIBA) Annual Implementation" document	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual implementation report to the IIBA will not be issued until March 31, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		1.b. Including reports by the Employment Committee and the Contracting Committee...	1.b. Does this include reports by the Employment Committee and the Contracting Committee?	x			"2018 Inuit Impact and Benefit Agreement (IIBA) Annual Implementation" document, 'IIBA Joint Committee Structure' section 1.2 (Page 7)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual implementation report to the IIBA will not be issued until March 31, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		1.c. On environmental issues...	1.c. Does this include a report on environmental issues?	x			"2018 Inuit Impact and Benefit Agreement (IIBA) Annual Implementation" document (Page 50)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual implementation report to the IIBA will not be issued until March 31, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019. Interviewed IIBA Reporting Specialist - This report is on the environmental issues as it effects the Inuit.
		1.d. Social and cultural objectives...	1.d. Does this include a report on social and cultural objectives?	x			"2018 Inuit Impact and Benefit Agreement (IIBA) Annual Implementation" document	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual implementation report to the IIBA will not be issued until March 31, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		1.e. Financial provisions and participation...	1.e. Does this include a report on financial provisions and participation?	x			"2018 Inuit Impact and Benefit Agreement (IIBA) Annual Implementation" document	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual implementation report to the IIBA will not be issued until March 31, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		1.f. Inuit training and employment...	1.f. Does this include a report on Inuit training and employment?	x			"2018 Inuit Impact and Benefit Agreement (IIBA) Annual Implementation" document, 'Inuit Participation Report' section 2 (Page 11-42)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual implementation report to the IIBA will not be issued until March 31, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		1.g. Contracts and economic benefits.	1.g. Does this include a report on contracts and economic benefits?	x			"2018 Inuit Impact and Benefit Agreement (IIBA) Annual Implementation" document (Page 40-43)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual implementation report to the IIBA will be issued March 31, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019. Interviewed IIBA Reporting Specialist (as part of June 2019 report) - Throughout the document it describes economic benefits and contract benefits provided to the Inuit.
2	9.2.2 Shipping-related Relations Between QIA and the Company	2. The Company will appoint a senior manager responsible for maritime shipping.	2. Has Baffinland appointed a senior manager responsible for maritime shipping?	x			"Baffinland Corporate Development" document, Organization chart shows the corporate structure including the Head of Shipping position	Interviewed Sustainability Specialist - The Head of Shipping, as indicated on Baffinland's organization structure, is in charge of maritime shipping.
3	9.2.4	3. The Company and QIA will establish a communications protocol to keep QIA and Inuit in the North Baffin communities and any other communities affected by Project-related maritime shipping, continuously informed about maritime shipping activities related to the Mary River Project.	3. Has Baffinland and QIA established a communications protocol to keep QIA and Inuit in the North Baffin communities and any other communities affected by Project-related maritime shipping, continuously informed about maritime shipping activities related to the Mary River Project?	x			"Communications Protocol for Shipping Activities" document, 'Communications' section (page 15)	
4	9.2.5	4. The Company shall provide QIA and Inuit in the North Baffin communities and in other communities affected by Project-related maritime shipping, ship tracking information to ensure Inuit have knowledge of ship positions and paths and ship traffic in general in Foxe Basin and Hudson Strait.	4. Has Baffinland provided QIA and Inuit in the North Baffin communities and in other communities affected by Project-related maritime shipping, ship tracking information to ensure Inuit have knowledge of ship positions and paths and ship traffic in general in Foxe Basin and Hudson Strait?	x			"Communications Protocol for Shipping Activities" document, 'Communications' section (page 15)	
5	9.3 Communication of Shipping Requirements for the Project	5.a. The Company shall keep QIA informed of the following information regarding shipping during all phases of the Project: For Vessels and Vessel Traffic:	5.a. Has Baffinland kept QIA informed of the following information regarding shipping during all phases of the Project? The following conditions are specific to vessels and vessel traffic:	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation, 'Site Activities Completed in 2018' section 3.1 (Page 39) & (Page 287-291)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		5.b. Type of Vessel(s);	5.b. Type of Vessel(s)?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation, 'Site Activities Completed in 2018' section 3.1 (Page 39) & (Page 287-291)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		5.c. Nature of cargo(s);	5.c. Nature of cargo(s)?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation, 'Site Activities Completed in 2018' section 3.1 (Page 39) & (Page 287-291)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will not be issued until April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		5.d. Development of the MTMP, procedure for review, updates and amendment;	5.d. Development of the MTMP, procedure for review, updates and amendment?		x		N/A - not started	
		5.e. Standards for on-board communications and navigation equipment and procedures including ability to communicate with the Mine/Port Site;	5.e. Standards for on-board communications and navigation equipment and procedures including ability to communicate with the Mine/Port Site?	x			"Standing Instructions and General Information for Masters of Vessels Sailing to Milne Inlet Port (Seallift Edition)" document, "Milne Inlet Port" Section 3 (Page 11)	

Inuit Impact and Benefit Agreement (IIBA) Commitments

Name of Auditor: BDO Canada LLP		Completion Rate: Total # of audit questions with evidence provided supporting completion of the audit question52 Percentage of applicable audit questions with evidence provided supporting completion of the audit question91%	
Date of Audit: 2020-03-31			

Concern #	Amended IIBA Article Reference #	Commitment Statement	Audit Question	Evidence Provided			Documented evidence	Interview notes
				Yes	No	Non-applicable		
5 (cont'd)	9.3 Communication of Shipping Requirements for the Project (cont'd)	5.f. Procedures to address Vessel traffic safety, including safety of small boat traffic along the shipping route;	5.f. Procedures to address Vessel traffic safety, including safety of small boat traffic along the shipping route?	x			"Communications Protocol for Shipping Activities" document, 'During Shipping Communications' (Page 6-8)	Interviewed Sustainability Specialist - VHF notification provides live alerts and communication to boaters on waters regarding the location of carriers along the shipping routes, allowing them to plan their travel routes accordingly.
		5.g. Hydrographic charting and placement of navigational aids along the shipping route;	5.g. Hydrographic charting and placement of navigational aids along the shipping route?	x			"Standing Instructions and General Information for Masters of Vessels Sailing to Milne Inlet Port (Sealift Edition)" document, 'Navigation Information' appendix 4 (Page 98-103)	
		5.h. Application of the Arctic Ice Regime Shipping System (AIRSS) to Vessels transiting;	5.h. Application of the Arctic Ice Regime Shipping System (AIRSS) to Vessels transiting?	x			"Ice and Marine Shipping Assessment Mary River Iron Ore Project North Baffin Island Nunavut Revision 2" document, 'Zone E- Steensby Inlet' section (Page 38-46)	
		5.i. Ballast water management procedures to be used by Vessels transiting along the shipping route;	5.i. Ballast water management procedures to be used by Vessels transiting along the shipping route?	x			"Ballast Water Management Plan" document, 'Regulatory Framework' section 1.5 (Page 6) & 'Ballast Water Management' section 2 (Page 9)	
		5.j. Ice classification for Vessels;	5.j. Ice classification for Vessels?	x			"Ice and Marine Shipping Assessment Mary River Iron Ore Project North Baffin Island Nunavut Revision 2" document (Page 37-44)	
		5.k. Identification of shipping route and process for changes to the route;	5.k. Identification of shipping route and process for changes to the route?	x			"Early Revenue Phase, Addendum to Final Environmental Impact Statement" document	
		5.l. Process and procedures for public consultation and for public notification with respect to Vessel transits;	5.l. Process and procedures for public consultation and for public notification with respect to Vessel transits?	x			"Learn more about Baffinland's shipping and marine monitoring programs" document, 'Communications' section (Page 5)	
		5.m. Vessel requirements for pollution control, including bilge discharges, sewage and garbage;	5.m. Vessel requirements for pollution control, including bilge discharges, sewage and garbage?	x			"Shipping and Wildlife Management Plan" document, 'Onboard Waste Management' section 5.4 (Page 39)	
		5.n. Requirements with respect to Oil Pollution Emergency Plans (OPEPS) under the Canada Shipping Act;	5.n. Requirements with respect to Oil Pollution Emergency Plans (OPEPS) under the Canada Shipping Act?	x			"Oil Pollution Emergency Plan-Milne Inlet (OPEP)" document, 'Oil Handling Facility Declaration' section (Page 9)	
		5.o. Identification of locations for emergency anchorages;	5.o. Identification of locations for emergency anchorages?	x			Memo issued by Baffinland to North Baffin Hamlet and Hunter and Trapper Organization Representatives on January 13, 2020 regarding "Northern Shipping Corridor Anchorage Locations" document, includes a 'Potential Anchorage Locations' map	Interviewed Sustainability Specialist - Since emergency anchorage only affects hunters (i.e. communities), we have liaised directly with the impacted parties, whom the QIA is set up to represent.
		5.p. Procedures for dealing with anticipated unusual Vessel traffic, including towing arrays; and	5.p. Procedures for dealing with anticipated unusual Vessel traffic, including towing arrays?		x		N/A - not started	
		5.q. Procedures for shipping requirements for any construction after commencement of Commercial Production;	5.q. Procedures for shipping requirements for any construction after commencement of Commercial Production?	x			"2019 Vessel Manifest" spreadsheet	
6	9.4 Shipping Monitoring	6.a. The Company in consultation with QIA will facilitate and pay for training for Inuit ship monitors...	6.a. Has Baffinland, in consultation with QIA, facilitated and paid for training for Inuit ship monitors	x			"Ship-Based Observer Training" document for description of the training process	Interviewed Sustainability Specialist - Costs for training are exclusively paid for by Baffinland.
		6.b. and to the extent such individuals are available for employment will hire trained Inuit to act as monitors.	6.b. If such individuals are available for employment does Baffinland hire trained Inuit to act as monitors?	x			"Ship-Based Observer Training" document for description of the training process	Interviewed Sustainability Specialist - Baffinland employed the Inuit ship monitors subsequent to the completion of the course.
		6.b. Inuit monitors on behalf of the Company and QIA will act as monitors on project related voyages that pose a significant environmental risk as agreed to by the Parties.	6.b. Have Inuit monitors, on behalf of Baffinland and QIA, acted as monitors on project related voyages that pose a significant environmental risk as agreed to by the Parties?	x			"2018 Ship-Based Observer Program" document, 'MWO Training and Crew' section 1.3 (Page 4)	Interviewed Sustainability Specialist - The individuals are located on vessels such as ice breakers which would pose a higher environmental risk. Also, the individuals are monitoring at the beginning and the end of the shipping season, which represent ice periods which are environmentally riskier and this timing was agreed to by QIA. The program was repeated in 2019 and will be reported on in the 2019 annual monitoring report, which will be issued April 30, 2020. Therefore, the 2018 program report is the most recent and relevant evidence as of December 31, 2019.
		6.c. In the event Inuit monitors are unavailable and if required as a continuing condition of the NIRB "Project Certificate", the Company will still ensure that ship monitors are present on voyages that pose a significant environmental risk.	6.c. In the event Inuit monitors are unavailable and if required as a continuing condition of the NIRB "Project Certificate", has Baffinland ensured that ship monitors are present on voyages that pose a significant environmental risk?	x			"2018 Ship-Based Observer Program" document, 'MWO Training and Crew' section 1.3 (Page 4)	
		6.d. The intent of establishing monitoring stations under Subsection 13.3.2 will be to complement or potentially substitute for the need for ship monitors. The Joint Executive Committee will periodically assess the effectiveness of ship monitoring and other monitoring methods as the Project evolves.	6.d. Has the Joint Executive Committee periodically assessed the effectiveness of ship monitoring and other monitoring methods as the Project evolves?	x			"Master Action Item List for the JEC" excel spreadsheet (located at the bottom of JEC tab)	Interviewed IIBA Reporting Specialist - JEC discussed shipping related concerns and the effectiveness of ship monitoring prior to December 31, 2019.
7	9.4.4	7.a. Shipping monitors shall prepare a written report of their activities after each voyage and summarizing the Year's activity.	7.a. Did shipping monitors prepare a written report of their activities after each voyage and summarize the year's activity?	x			"2018 Ship-Based Observer Program" document, 'Executive Summary' (Page 6)	Interviewed Sustainability Specialist - The ship-based observer program was repeated in 2019 and will be reported on in the 2019 annual monitoring report, which will be issued April 30, 2020. Therefore, the 2018 program report is the most recent and relevant evidence as of December 31, 2019.
		7.b. The reports shall be delivered to the Joint Executive Committee and included in the Annual IIBA Implementation Report.	7.b. Were the reports delivered to the Joint Executive Committee and included in the Annual IIBA Implementation Report?		x		N/A - not delivered	Interviewed IIBA Reporting Specialist - These reports to the JEC for the 2019 shipping season are included with Baffinland's annual reporting, which was not issued prior to December 31, 2019. Therefore, not fulfilled since not delivered within report date.
8	9.6.4	8. The Company will ensure that all safety, spill response and operational plans and mitigation measures acknowledge, respect and protect the relationship of Inuit to the sea, sea ice and marine resources, including the rights of Inuit pursuant to Subsection 5.7.16 and subject to limitations on such rights set out in the NLCA, including Section 5.7.17, 5.7.18 and 5.7.25 when considering the operational needs of the Project	8. Has Baffinland ensured that all safety, spill response and operational plans and mitigation measures acknowledge, respect and protect the relationship of Inuit to the sea, sea ice and marine resources, including the rights of Inuit pursuant to Subsection 5.7.16 and subject to limitations on such rights set out in the NLCA, including Section 5.7.17, 5.7.18 and 5.7.25 when considering the operational needs of the Project?	x			"Shipping and Marine Wildlife Management Plan" document, 'Culture, Resources, and Land Use' section 6.1 (Page 47) & "Spill at Sea Response Plan" document, 'Environmental Information' Appendix 4 (Page 136)	

Inuit Impact and Benefit Agreement (IIBA) Commitments

<div>Name of Auditor: BDO Canada LLP</div> <div>Date of Audit: 2020-03-31</div>			<div>Completion Rate:</div> <div>Total # of audit questions with evidence provided supporting completion of the audit question52</div> <div>Percentage of applicable audit questions with evidence provided supporting completion of the audit question91%</div>					
Concern #	Amended IIBA Article Reference #	Commitment Statement	Audit Question	Evidence Provided			Documented evidence	Interview notes
				Yes	No	Non-applicable		
9	14.3 Annual Project Review Forum	9. The Parties agree to hold an Annual Project Review Forum (referred to in this Article 14 as the "Forum") at which QIA and the Company shall discuss Project related issues directly with members from impacted communities.	9. Did the Parties hold an Annual Project Review Forum (referred to in this Article 14 as the "Forum") at which QIA and Baffinland discussed Project related issues directly with members from impacted communities?	x			"2019 Annual Project Review Forum Report" document, 'Community Comments, Recommendations and Next Steps' (Page 7-16)	
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 NIRB under the NIRB Project Certificate(s)...	10.a. Has Baffinland implemented all mitigation measures or monitoring provisions, including those identified in the Final EIS and required by NIRB under the NIRB Project Certificate(s)?		x		"Status of PC Conditions in 2018" document & "Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation , 'Summary of 2018 Compliance with Conditions' section 4.3 (Page 47)	Interviewed IIBA Reporting Specialist - Baffinland is only partially compliant as not all mitigation measures have been implemented, therefore evidence provided does not support the completion of the Audit Question.
		10.b. and other mitigation measures and monitoring provisions developed by the Company from time to time through the Environmental, Health and Safety Management System ("EHS System").	10.b. Have other mitigation measures and monitoring provisions developed by Baffinland from time to time through the Environmental, Health and Safety Management System ("EHS System")?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 31, 43, 55, 65, 75, 97, 119, 139, 176, 200, 250, 318, 337, 353, 363, 375, 389, 399, 415, 417, 424, 435)	
		10.c. Project monitoring programs will evaluate the accuracy of the project impact predictions and significance determinations including assessments of the efficacy of all mitigation measures.	10.c.1. Does the project monitoring programme evaluate the accuracy of the project impact predictions?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 31, 43, 55, 65, 75, 97, 119, 139, 176, 200, 250, 318, 337, 353, 363, 375, 389, 399, 415, 417, 424, 435)	
			10.c.2. Does the project monitoring programme evaluate the significance determinations, including assessment of the efficacy of all mitigation measures?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 31, 43, 55, 65, 75, 97, 119, 139, 176, 200, 250, 318, 337, 353, 363, 375, 389, 399, 415, 417, 424, 435)	
11	15.3.4 EHS System	As part of the EHS System the Company agrees to undertake a series of monitoring programs on a continuous basis for the following purposes:	As part of the Baffinland EHS System, is there a series of monitoring programs on a continuous basis for the following purposes:	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 31, 43, 55, 65, 75, 97, 119, 139, 176, 200, 250, 318, 337, 353, 363, 375, 389, 399, 415, 417, 424, 435)	
		11.a. To supplement the baseline data;	11.a. To supplement the baseline data?					
		11.b. To comply with environmental, regulatory and contractual requirements;	11.b. To comply with environmental, regulatory and contractual requirements?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 31, 43, 55, 65, 75, 97, 119, 139, 176, 200, 250, 318, 337, 353, 363, 375, 389, 399, 415, 417, 424, 435)	
		11.c. To validate the predictions relating to the potential effects;	11.c. To validate the predictions relating to the potential effects?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 31, 43, 55, 65, 75, 97, 119, 139, 176, 200, 250, 318, 337, 353, 363, 375, 389, 399, 415, 417, 424, 435)	
		11.d. To improve management plans;	11.d. To improve management plans;	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 31, 43, 55, 65, 75, 97, 119, 139, 176, 200, 250, 318, 337, 353, 363, 375, 389, 399, 415, 417, 424, 435)	
		11.e. To support and refine adaptive management processes and procedures; and	11.e. To support and refine adaptive management processes and procedures?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 31, 43, 55, 65, 75, 97, 119, 139, 176, 200, 250, 318, 337, 353, 363, 375, 389, 399, 415, 417, 424, 435)	
12	15.6. 2 Final EIS Impact Projections – Different or Greater Significance of Foreseen Impacts	12.a. If the collection and use of Inuit Qaujimajatuqangit or the results of any monitoring programs, including the EHS System, reasonably 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...	12.a. Has the collection and use of Inuit Qaujimajatuqangit or the results of any monitoring programs, including the EHS System, reasonably demonstrated that the significance of residual adverse impacts foreseen by the Final EIS Impact Projections are determined to be significant and materially greater than described in the Final EIS?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 31, 43, 55, 65, 75, 97, 119, 139, 176, 200, 250, 318, 337, 353, 363, 375, 389, 399, 415, 417, 424, 435)	
		12.b. (T)hen the Company shall carry out appropriate measures as contained in the EHS System.	12.b. If so, did Baffinland carry out appropriate measures as contained in the EHS System?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation (Page 31, 43, 55, 65, 75, 97, 119, 139, 176, 200, 250, 318, 337, 353, 363, 375, 389, 399, 415, 417, 424, 435)	
		12.c. These measures will be reviewed by the Forum pursuant to Article 14 and by the Joint Executive Committee pursuant to Section 14.14.	12.c. Have these measures been reviewed by the Forum pursuant to Article 14 and by the Joint Executive Committee pursuant to Section 14.14?	x			"2019 Inuit Impact and Benefit Agreement (IIBA) Implementation Report, July 31, 2019" document, 'Engagement Highlights' section (Page 37); and "2019 Annual Project Review Forum Report"	Interviewed IIBA Reporting Specialist - See 2019 Annual Project Review Forum Report for documented evidence of forum. Specifically, see page 4-5 for list of attendees and participants at forum.
13	15.8 Environmental Monitors	13.a. The Company shall pay QIA the cost to fund a full-time presence on site for Environmental Monitors to be appointed and employed solely by QIA...	13.a. Has Baffinland paid QIA the cost to fund a full-time presence on site for Environmental Monitors to be appointed and employed solely by QIA?	x			"Environmental Monitor Operating Procedures Manual" document, 'Description of the IIBA & Environmental Monitor Commitment' (Page 4)	Interviewed IIBA Reporting Specialist (as part of June 2019 report) - Baffinland funds QIA's costs to hire and employ staff (Environmental Monitors) working on site.
		13.b. who shall be in attendance on site at the Project...	13.b. Are the Environmental Monitors in attendance on site at the Project provide written reports to QIA and Baffinland?	x			"Project Status Report" document for February 27, 2019 – March 13, 2019, compiled by Karen Nungag, QIA Environmental Monitor	Interviewed IIBA Reporting Specialist - Written report documents the Environmental Monitors presence at the site of the Project. The project status reports are included with Baffinland's annual reporting, which will be issued April 30, 2020. The documented evidence provided still fulfills the requirement as of the December 31, 2019 report.
		13.c. and provide written reports to QIA and the Company.	13.c. Do They provide written reports to QIA and Baffinland?	x			"Project Status Report" document for February 27, 2019 – March 13, 2019, compiled by Karen Nungag, QIA Environmental Monitor	Interviewed IIBA Reporting Specialist - The project status reports are included with Baffinland's annual reporting, which will be issued April 30, 2020. The documented evidence provided still fulfills the requirement as of the December 31, 2019 report.
		13.d. The Environmental Monitors shall attend the Project site with a copy of all environmental approval conditions, including any applicable NIRB project certificate conditions...	13.d. Have the Environmental Monitors attended the Project site with a copy of all environmental approval conditions, including any applicable NIRB project certificate conditions?	x			"Environmental Monitor Operating Procedures Manual" document, 'Description of the IIBA & Environmental Monitor Commitment' (Page 7 and 8)	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.

Inuit Impact and Benefit Agreement (IIBA) Commitments

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Concern #	Amended IIBA Article Reference #	Commitment Statement	Audit Question	Evidence Provided			Documented evidence	Interview notes
				Yes	No	Non-applicable		
13 (cont'd)	15.8 Environmental Monitors (cont'd)	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?	x			"Environmental Monitor Operating Procedures Manual" document, 'Description of the IIBA & Environmental Monitor Commitment' (Page 7 and 8)	
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?	x			"Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation, 'Performance on Compliance with Regulatory Instruments' section 4.5 (Page 49)	Interviewed Environmental and Regulatory Compliance Manager - The 2019 annual report to the Nunavut Impact Review Board will be issued April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		14.b. including but not limited to the NIRB Project Certificate...	14.b. Has Baffinland complied with all regulatory requirements associated with the Project as described the NIRB Project Certificate?		x		"Status of PC Conditions in 2018" document & "Baffinland Iron Mines 2018 Annual Report to the Nunavut Impact Review Board" presentation , 'Summary of 2018 Compliance with Conditions' section 4.3 (Page 47)	Interviewed IIBA Reporting Specialist - The Annual reports outline 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 2018" is an appendix attached to the 2018 annual report to the Nunavut Impact Review Board. The 2019 annual report to the Nunavut Impact Review Board will be issued April 30, 2020. Therefore, the 2018 report is the most recent and relevant evidence as of December 31, 2019.
		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?	x			Type A Water License 2AM-MRY1325 Type B Water License 2BE-MRY1421	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.
Total				52	5	0		