

ՀՀ-ի հասցեագրում փոփոխելու

ՀՀ-ի Կառավարության կողմից  
հասցեագրումը փոփոխելու  
մասին հարցազրույցի  
արձագանք

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**ጋልጋኛ ል - ዲግሪ ስኬት ማጠቃለያ**

| ማጠቃለያ ስኬት                       | ጥቅም 30, 2023<br>ስኬት ስኬት ስኬት | ዲግሪ ስኬት ስኬት ስኬት ስኬት  | ጥቅም 31, 2022<br>ስኬት ስኬት ስኬት |
|---------------------------------|-----------------------------|--|-----------------------------|
| ጥቅም ስኬት ስኬት ስኬት                 | <b>100%</b>                 | 87 ስኬት ስኬት ስኬት ስኬት<br>-13 ስኬት ስኬት ስኬት ስኬት<br><hr/> 74 ስኬት ስኬት ስኬት ስኬት<br>74 ስኬት ስኬት ስኬት ስኬት<br>100% ስኬት ስኬት ስኬት ስኬት                    | 100%                        |
| ጥቅም ስኬት ስኬት ስኬት ስኬት ስኬት ስኬት ስኬት | <b>96%</b>                  | 57 ስኬት ስኬት ስኬት ስኬት ስኬት<br>- 9 ስኬት ስኬት ስኬት ስኬት ስኬት<br><hr/> 48 ስኬት ስኬት ስኬት ስኬት ስኬት<br>44 ስኬት ስኬት ስኬት ስኬት ስኬት<br>92% ስኬት ስኬት ስኬት ስኬት ስኬት | 92%                         |

▷▷JΛ - ΛσΔ<sup>ϑ</sup>σϑρΩ<sup>ϑ</sup> ϑ▷ϱϱ<sup>ϑ</sup>ϱ<sup>ϑ</sup>ϱ<sup>ϑ</sup> LϱϱΔϱ<sup>ϑ</sup>  
▷σ<sup>ϑ</sup>ϑϱΔ<sup>ϑ</sup>

## Baffinland Iron Mines Corporation

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

For the period ending June 30, 2023



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

## Agreed-Upon Procedures Report

To: Baffinland Iron Mines Corporation

### Purpose of this Agreed-Upon Procedures Report

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

### Management's Responsibilities

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

### Practitioner's Responsibilities

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

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

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

### Professional Ethics

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

### Procedures and Findings

We have performed the procedures described below on the Commitments Audit Protocol report for the period ending June 30, 2023, 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 Resolutions & Commitments section, Project Certificate (PC) Conditions section and Inuit Impact and Benefit Agreement (IIBA) Commitments section on the | We recorded our name and the report date of the specified auditing procedures at the top of the Resolutions & Commitments section, Project Certificate (PC) Conditions section and Inuit Impact and Benefit Agreement (IIBA) |



|  |  |
|--|--|
| <p>Commitments Audit Protocol report (Appendix B).</p>   | <p>Commitments section on the Commitments Audit Protocol report (Appendix B).</p>  |
| <p>4. For each Audit Question on the Resolutions &amp; Commitments section, 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 the Resolutions &amp; Commitments section, 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  
September 29, 2023

**Appendix A - Summary of Results**

| <b>Audit Section</b>                                     | <b>June 30, 2023<br/>Completion Rate</b> | <b>Details of Completion Rate</b>   | <b>December 31, 2022<br/>Completion Rate</b> |
|--|--|---|--|
| Project Certificate (PC)<br>Commitments                  | <b>100%</b>                              | 87 Total Audit Questions<br>-14 Audit Questions non-applicable<br><hr/> 73 Audit Questions applicable<br>73 Audit Questions where evidence was provided<br><br>100% Completion Rate | 100%   |
| Inuit Impact and Benefit<br>Agreement (IIBA) Commitments | <b>96%</b>                               | 57 Total Audit Questions<br>- 6 Audit Questions non-applicable<br><hr/> 51 Audit Questions applicable<br>49 Audit Questions where evidence was provided<br><br>96% Completion Rate  | 92%  |

Appendix B - Commitments Audit Protocol report

Project Certificate (PC) Conditions

**Project Certificate (PC) Conditions**

|                         |                |
|-------------------------|----------------|
| <b>Name of Auditor:</b> | BDO Canada LLP |
| <b>Date of Audit:</b>   | 30-Jun-23      |

| <b>Completion Rate:</b>  |             |
|--|-------------|
| <b>Total # of audit questions with evidence provided supporting completion of the audit question</b>               | <b>73</b>   |
| <b>Percentage of applicable audit questions with evidence provided supporting completion of the audit question</b> | <b>100%</b> |

| Concer n # | 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    | Responsible Position | Documented Evidence  | Interview Notes   |
|------------|----------------|---|--|------------------------------------|---|-------------------------------------|-----------|----------------------|--|---|
| 1          | 10             | The Proponent shall update its Dust Management and Monitoring Plan to address and/or include the following additional items:<br>1.b. Does the Plan identify the specific adaptive management measures to be considered should monitoring indicate that dust deposition from | Has Baffinland updated its Dust Management and Monitoring Plan to address and/or include the following additional items:<br>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          | N/A  | Interviewed Environmental and Regulatory Compliance Manager (as part of June 2019 report) - Not applicable since rail not yet planned/constructed. Therefore, there is no specific plans for monitoring dust along the rail corridor leaving the Mary River Mine site.  |
|            |                |   | 1.b. 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          | N/A  | Interviewed Environmental and Regulatory Compliance Manager (as part of June 2019 report) - Not applicable since rail not yet planned/constructed.  |
|            |                |   | 1.c. Outline specific plans for monitoring dustfall at intervals along and in the vicinity of the Milne Inlet Tote Road to determine the amount and extent of dustfall.<br>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          | "Terrestrial Environment Mitigation and Monitoring Plan" document, "Vegetation and Monitoring: Dust fall" section 4-3, appendix B (page 104) (refer to B-22B-1.)<br>"2021 Monitoring Overview. June 30 2021 Presentation to the TEWG". Additional dustfall monitoring stations added (pg. 8-11) (Refer to B-22B-34.)<br>"2022 Monitoring Overview. June 23 2022 Presentation to the TEWG". Additional dustfall monitoring stations added (pg. 8) (Refer to B-22B-35a.) | Additional dustfall stations added in 2021 presented to the TEWG in June 2021. Refer to B-22B-34. Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>Additional dustfall stations added in 2022 presented to the TEWG in June 2022.   |
|            |                |   | 1.d. Identify the specific adaptive management measures to be considered if monitoring indicates that dust deposition from traffic on  | Yes                                | No                                      | No                                  | Completed | Site Enviro          | BIM Air Quality and Noise Abatement Management Plan - Section 5.2.1 Table 9 (refer to B-22B-36.).  | See Table 9 "Dustfall Performance Indicators and Thresholds   |
| 2          | 21             | Measures for dustfall monitoring designed as follows:<br>2.a. To establish a pre-trucking baseline and collect data during Project operation for comparison   | Measures for dustfall monitoring designed as follows:<br>2.a. Has the AEMP established a pre-trucking baseline and collected data during Project operation for comparison?   | Yes                                | No                                      | No                                  | Completed | Site Enviro          | "2021 Mary River Project Terrestrial Environment Annual Monitoring Report" document, "Dust Fall" section 7 (Page 35-93)(refer to B-22B-7).<br>"2022 Mary River Project Terrestrial Environment Annual Monitoring Report" document, pg. 18, 22 (refer to B-23A-15).<br>"2021 Annual Report for the NIRB" (Page 158 - 160)(refer to 2-22B-26.)   | Interviewed Environmental and Regulatory Compliance Manager - Additional data was collected during the 2020 field season. The draft annual report inclusive of dustfall results was submitted to the members of the Terrestrial Environment Working Group for comment in April 2021 and discussion of results were included as part of the 2020 Annual Report for the Nunavut Impact Review Board in May 2020. The final draft will include comment responses.<br>Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>Results reported on annually in the NIRB annual report and as part of the Terrestrial Environment Annual Monitoring Report (TEAMR). Final 2021 TEAMR was not released during period of audit. Final Report to be released in Q3 of 2022. |
|            |                |   | 2.b. To assess the seasonal deposition (rates, quantities) and chemical composition of dust entering aquatic systems along representative distance transects at right angles to the Tote Road and radiating outward from Milne Port and the Mine Site.<br>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          | B-22B-38. "Aquatic Effects Monitoring Plan" document, (Page 9, 58-59) & B-23B-17. "2022 Lake Sedimentation Monitoring Report" document, "Conclusions" section (Page 18)  | Aquatic Effects Monitoring Plan updated in March 2022<br>Lake Sedimentation monitoring report updated for 2021  |
| 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          | B-22B-30. "TOTE ROAD FISH HABITAT MONITORING 2021 ANNUAL REPORT" document, Sections 1.1-1.2 (pages 1-2)  |   |

**Project Certificate (PC) Conditions**

|                         |                |
|-------------------------|----------------|
| <b>Name of Auditor:</b> | BDO Canada LLP |
| <b>Date of Audit:</b>   | 30-Jun-23      |

| Completion Rate:  |      |
|---|------|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 73   |
| Percentage of applicable audit questions with evidence provided supporting completion of the audit question | 100% |

| Concer n # | 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    | Responsible Position | Documented Evidence  | Interview Notes   |
|------------|----------------|---|---|------------------------------------|---|-------------------------------------|-----------|----------------------|--|---|
| 4          | 47             | a. 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          | B-228-30. "TOTE ROAD FISH HABITAT MONITORING 2021 ANNUAL REPORT" document, Section 3.0 - Aquatic Monitoring' section (Pages 6-9)   | Interviewed Environmental and Regulatory Compliance Manager - Issues noted in the 2020 report will be addressed in 2021.<br><br>Environmental and Regulatory Compliance Manager (Feb 2023): Project infrastructure is regularly inspected to identify any conditions that may unduly prevent the movement of water in fish bearing streams and rivers. Baffinland works to correct any issues identified, in cooperation with regulatory authorities including Fisheries and Oceans Canada and the Nunavut Water Board. |
| 5          | 48(a)          | 5.a. The Proponent shall develop plans to conduct additional surveys for the presence of arctic char in freshwater bodies in relation to the Tote Road...   | 5.a. Have plans been developed to conduct additional surveys for the presence of Arctic Char in Freshwater bodies in relation to the Tote Road?   | Yes                                | No                                      | No                                  | Completed | Site Enviro          | Technical Memo "Mary River Project: Milne Inlet Tote Road Monitoring: Results of Additional Stream Crossing Monitoring, 2021" (Section 1.0) (Refer to B-22B-31.)   | Interviewed Environmental and Regulatory Compliance Manager (as part of June 2019 report) - Fish surveys undertaken by Baffinland are in general for Arctic Char.   |
|            |                | 5.b. and ongoing monitoring of arctic char health where applicable, within watersheds proximal to the Tote Road.  | 5.b. Has a plan been implemented to monitor Arctic Char health, within watersheds proximal to the Tote Road?  | Yes                                | No                                      | No                                  | Completed | Site Enviro          | B-22B-38. "Aquatic Effects Monitoring Plan" document, Section 3.3.6 Fish (Arctic Char) Health (pages 55-58)  | Arctic Char health monitoring program implementation to begin in 2022 as described in Aquatic Effects Monitoring Plan   |
|            |                | 5.c. The Proponent shall consult with the MHTO regarding the design, timing, and location of proposed surveys and ongoing monitoring.   | 5.c. Has Baffinland consulted the MHTO regarding the design, timing and location of proposed surveys and ongoing monitoring?  | Yes                                | No                                      | No                                  | Completed | Site Enviro          | "MHTO Meeting Minutes" (refer to B-22B-32.) and "Milne Freshwater Fish Health Study" (refer to B-22B-33a.)   | Interviewed Environmental and Regulatory Compliance Manager - Baffinland engaged the MHTO in 2021 to develop and implement monitoring arctic char monitoring. A meeting was held in Feb 2021, and scope of work prepared in July 2021 for MHTO review and comment.  |
| 6          | 53             | The Proponent shall demonstrate consideration for the following (6a-6f):<br><br>6.a. Steps taken to prevent caribou mortality and injury as a result of train and vehicular traffic, including operational measures meant to maximize the potential for safe traffic relative to operations on the Milne Inlet Tote Road and associated access roads. | Has Baffinland demonstrated consideration for the following (6a-6f):<br><br>6.a. Have measures been taken to prevent caribou mortality and injury from vehicle traffic, particularly the Tote Road and associated access roads? | Yes                                | Yes                                     | No                                  | Completed | Site Enviro          | "Terrestrial Environment Mitigation and Monitoring Plan" document, "Mortality" Section 3.3.2.3 (Page 27) (refer to B-23A-1.)   |   |
|            |                | 6.b. Specific measures intended to address the reduced effectiveness of visual protocols for the Milne Inlet Tote Road and access roads/trails during times of darkness and low visibility must be included.  | 6.b. Have measures been taken to address the effectiveness of visual protocols for the Tote Road and access roads during times of darkness?   | Yes                                | Yes                                     | No                                  | Completed | Site Enviro          | Refer to B-22B-34. for an example of Tote Road speed adjustments based on weather conditions and visibility.<br><br>"Terrestrial Environment Mitigation and Monitoring Plan" document, "Mortality" Section 3.3.2.3 (Page 27) (refer to B-23A-1.) | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>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  |

**Project Certificate (PC) Conditions**

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| <b>Name of Auditor:</b> | BDO Canada LLP |
| <b>Date of Audit:</b>   | 30-Jun-23      |

| <b>Completion Rate:</b>  |             |
|--|-------------|
| <b>Total # of audit questions with evidence provided supporting completion of the audit question</b>               | <b>73</b>   |
| <b>Percentage of applicable audit questions with evidence provided supporting completion of the audit question</b> | <b>100%</b> |

| Concener n # | 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    | Responsible Position      | Documented Evidence  | Interview Notes   |
|--------------|----------------|--|--|------------------------------------|---|-------------------------------------|-----------|---------------------------|--|---|
|              |                | 6.c. Monitoring and mitigation measures at points where the Tote Road passes through caribou calving areas, particularly during caribou calving times. The details of these monitoring and mitigation measures shall be developed in conjunction with the Terrestrial Environment Working Group. | 6.c. Have monitoring and mitigation measures, at points where the Tote Road passes through caribou calving areas, been developed in conjunction with the Terrestrial Environment Working Group?  | Yes                                | Yes                                     | Yes                                 | Completed | Sustainability Specialist | Refer to B-22B-8A and B-22B-8B for discussions on caribou with the Terrestrial Environment Working Group (TEWG) in June 2022<br>Refer to B-22B-24 "2023 Proposed Terrestrial Monitoring Programs."<br>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)  | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>At the June 23rd, 2022 TEWG meeting, working group members and Baffinland discussed caribou monitoring, including recommended modifications to the current program. These recommendations included expanding the aerial survey area to the west, and changing the timing of the survey to ensure it does not coincide with GN surveys. These recommendations are being considered for the upcoming field seasons.<br>Sustainability Specialist (Feb 2023) Refer to the red outlined area on slide 18 of B-22B-8A from the Feb 2023 TEWG meeting to see the expanded area for the proposed 2023 caribou aerial survey, based on TEWG feedback.<br>22-Aug-2023 (Sustainability Specialist): Note that the aforementioned caribou aerial survey was conducted in March 2023 and was modified to include feedback from referenced minutes. Refer to A-23A-23 for the preliminary caribou aerial survey program report. |
|              |                | 6.d. Evaluation of the effectiveness of proposed caribou crossings over the Milne Inlet Tote Road and access roads as well as the appropriate number.  | 6.d. Have the proposed caribou crossings over the Tote Road and access been evaluated for effectiveness?   | Yes                                | Yes                                     | No                                  | Completed | Site Enviro               | "Terrestrial Environment Mitigation and Monitoring Plan" document, "Movement" Section 3.3.2.2 (Page 25) (refer to B-23A-1.)  |   |
| 5 (cont'd)   | 53 (cont'd)    | 6.e. Protocols for documentation and reporting of all caribou collisions and mortalities...  | 6.e. Have protocols for documentation and reporting of all caribou collisions and mortalities been established?  | Yes                                | Yes                                     | No                                  | Completed | Site Enviro               | Refer to B-22B-35 for internal tracking log that documents all wildlife injuries and mortalities to be included in Terrestrial Environment Annual Monitoring Report (TEAMR). Example included in section 11.1 Wildlife Interactions and Mortalities in the 2021 TEAMR (B-22B-7.).<br>"Terrestrial Environment Mitigation and Monitoring Plan" document, "Mortality" Section 3.3.2.3 (Page 27) (refer to B-23A-1.)<br>Refer to B-23A-15 2022 Terrestrial Annual Environment Monitoring Report Section 12.2, P. 240. | Interviewed Sustainability Specialist (as part of June 2019 report) - This section includes monitoring for sightings and reporting requirements concerning for mortality.<br>Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>Baffinland site environment uses an internal tracking log to document all wildlife injuries and mortalities, which includes the date, time, and location of the incident, as well as a description. This log is summarized in the Terrestrial Environment Annual Monitoring Report (TEAMR).   |
|              |                | 6.f. as well as mechanisms for adaptive management responses designed to prevent further such interactions.  | 6.f. Has a mechanism for adaptive management response, which is designed to prevent further caribou interactions, been developed?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability 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)  | Interviewed Sustainability Specialist - No mortalities or caribou interactions have occurred.<br>Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>This is not applicable, as no mortalities or caribou interactions have occurred. However, Baffinland continues to implement mitigation measures to ensure the protection of caribou in the RSA. Regardless, a caribou decision tree exists.<br>Sustainability Specialist (Feb 2023): Baffinland will be revising the TEMMP this year, which will be the most recent draft since 2016. The revised Management Plan is currently under review and will be released in Q2 of 2023.   |
| 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?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Section 2 of B-23A-9 DRAFT Marine Monitoring Plan<br>Refer to the Final 2022 Marine Environmental Effects Monitoring Report (Appendix G.6.9 of A-23A-1A), which outlines the current marine environmental effects monitoring program and results.<br>Refer to 2022 NIRB Annual Report (A-23A-1A); PC T&C No. 76 (p. 269-278) (A-23A-1A)   | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>Note that the 2021 Marine Environmental Effects Monitoring Report is under review at the time of this submission and will be completed prior to the end of Q3 2022.<br>Programs are ongoing in 2022, starting in July 2022.  |
|              |                | 8.a. The Proponent shall conduct hydrodynamic modelling in the Milne Inlet Port area to determine the potential impacts arising from disturbance to sediments including re-suspension and subsequent transport and deposition of sediment.   | 8.a. Has Baffinland conducted hydrodynamic modelling in the Milne Inlet Port area to determine the potential impacts arising from the disturbance to sediments, including re-suspension and subsequent transport and deposition of sediment? | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | "Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 283-287) (Refer to B-22B-26)<br>Refer to PC T&C No. 84 (p. 302) and T&C No. 85 (p.303) in the 2022 NIRB Annual Report (A-23A-1A)<br>Refer to Sections 4.2 and 4.3 in B-23-A5 DRAFT Ship Wake Propeller Wash Report.<br>Refer to Section 3 of B-23A-4 DRAFT Ballast Water Dispersion Modelling Report  | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>When completed, reported in the NIRB annual report<br>Sustainability Specialist (Feb 2023): Baffinland is currently developing a ballast water dispersion model, as well as a ship wake and propeller wash dispersion model as part of the Sustaining Operations Proposal application to the NIRB. This will be finalized in Q1 or Q2 of 2023.   |

**Project Certificate (PC) Conditions**

|                         |                |
|-------------------------|----------------|
| <b>Name of Auditor:</b> | BDO Canada LLP |
| <b>Date of Audit:</b>   | 30-Jun-23      |

| Completion Rate:  |      |
|---|------|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 73   |
| Percentage of applicable audit questions with evidence provided supporting completion of the audit question | 100% |

| 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    | Responsible Position      | Documented Evidence  | Interview Notes   |
|-----------|----------------|--|--|------------------------------------|---|-------------------------------------|-----------|---------------------------|--|---|
| 8         | 83a            | 8.b. The modelling results shall be used to update the marine water and sediment quality monitoring and mitigation program to include activities associated with the construction and operation of the Milne Inlet Port.   | 8.b. Have the modeling results been used to update the marine water and sediment quality monitoring and mitigation program to include activities associated with the construction and operation of the Milne Inlet Port? | Yes                                | Yes                                     | Yes                                 | Completed | Sustainability 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.<br><br>Refer to B-23A-11 for email communication from QJA suggesting new site locations to be sampled during MEEEMP program to address use of capesize vessels<br><br>Refer to B-23A-10 for email communication indicating completion of sampling for new sampling sites proposed by QJA   | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>Changes and modifications to the 2022 marine environmental effects monitoring program based on previous results were outlined in WSP Golder's presentation to the MEWG on June 14th, 2022<br><br>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 SNW-1, and at two (2) new sites situated to ensure that any changes in bottom scouring by these longer, deeper capesized vessels are captured—one site offshore the northwest corner of the dock at a similar distance/depth to SNW-1, the other between SW-1 and SW-2 but at the 25 m depth contour.   |
|           |                | 8.c. The monitoring program shall include an ongoing assessment of the potential introduction of metals that bio-accumulate in the marine food chain.  | 8.c. Does the monitoring program include an ongoing assessment of the potential introduction of metals that bio-accumulate in the marine food?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Memo submitted to NIRB on Marine Mammal Health Monitoring (Refer to B-22B-5)<br><br>Refer to B-22B-25A and B-22B-25B for Proposed 2023 marine monitoring programs presentation.<br><br>Refer to the Final 2022 Marine Environmental Effects Monitoring Report (Appendix G.6.9 of A-23A-1A), specifically Section 7.0 Fish Health and Tissue Chemistry.<br><br>Refer to PC T&C No. 113; p. 403-414 in A-23A-1A 2022 NIRB Annual Report.   | Document submitted in response to recommendations/information request from NIRB.<br><br>Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>Metal concentrations are determined for sediment and water quality samples as per the Marine Environmental Effects Monitoring Program (MEEEMP). Refer to B-14 for methodologies and program results, as the 2021 MEEEMP Report has not been finalized at the time of this submission.  |
| 9         | 84             | 9.a. The Proponent shall update its sediment redistribution modeling once ship design has been completed and...  | 9.a. Has Baffinland updated its sediment redistribution modeling since ship design was completed?  | Yes                                | Yes                                     | Yes                                 | Completed | Sustainability Specialist | Refer to Sections 1.4.2, 2.3, 4.2 and 4.3 in B-23A-5 DRAFT Ship Wake and Propeller Wash Report   | Interviewed Sustainability Specialist - Built for purpose ships were not commissioned for this phase of the Project, therefore question is not applicable.<br><br>22-Aug-2023 (Sustainability Specialist): Baffinland modelled sediment scour potential for capesized 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).   |
|           |                | 9.b. sampling should be undertaken to validate the model and to inform sampling sites and the monitoring plan.   | 9.b. Has sampling been undertaken by Baffinland to validate the model and to inform sampling sites and the monitoring plan?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Chapter 3.0 Sediment Quality in Appendix G.6.9 (2022 MEEEMP Report) of A-23-1A (2022 NIRB Annual Report).<br><br>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.<br><br>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.   |
| 10        | 85             | 10.a. The Proponent shall develop a monitoring plan to verify its impact predictions associated with sediment redistribution resulting from propeller wash in shallow water locations along the shipping route. If monitoring detects negative impacts from sediment redistribution, additional mitigation measures will need to be developed and implemented. | 10.a. Has Baffinland developed a monitoring plan to verify its impact predictions associated with sediment redistribution resulting from propeller wash in shallow water locations along the shipping route?             | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to B-22B-25A and B-22B-25B for 2022 preliminary sediment quality results and proposed 2023 monitoring program presentation.<br><br>Refer to Chapter 3.0 Sediment Quality in Appendix G.6.9 (2022 MEEEMP Report) of A-23-1A (2022 NIRB Annual Report).<br><br>Refer to Section 3.2 of B-23A-9 DRAFT Marine Monitoring Plan<br><br>Refer to Sections 1.4.2, 2.3, 4.2 and 4.3 in B-23A-5 DRAFT Ship Wake and Propeller Wash Report<br><br>Refer to B-23A-11 for email communication from QJA suggesting new site locations to be sampled during MEEEMP program to address use of capesize vessels<br><br>Refer to B-23A-10 for email communication indicating completion of sampling for new sampling sites proposed by QJA | 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.<br><br>Sustainability Specialist (Feb 2023): Baffinland is currently developing a ship wake and propeller wash dispersion model as part of the Sustaining Operations Proposal application to the NIRB. This will be finalized in Q1 or Q2 of 2023. For the 2022 field season, the sediment sampling component of the MEEEMP program still serves as a monitoring method for sediment redistribution. The Marine Environmental Effects Monitoring Plan is also currently being revised to the "Marine Monitoring Plan" and will be released in Q2 of 2023.   |
|           |                | 10.b. If monitoring detects negative impacts from sediment redistribution additional   | 10.b.1. Has the monitoring program detected any negative impacts from sediment redistribution?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Dec 2nd, 2022 MEWG Minutes (B-22B-27) for discussion relating to delineating area scoured by propeller wash.<br><br>Refer to Chapter 3.0 Sediment Quality in Appendix G.6.9 (2022 MEEEMP Report) of A-23A-1A (2022 NIRB Annual 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.<br><br>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 MEEEMP Program. |

**Project Certificate (PC) Conditions**

Name of Auditor: BDO Canada LLP  
 Date of Audit: 30-Jun-23

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|            |                | mitigation measures will need to be developed and implemented.   | 10.b.2. If negative impacts from sediment redistribution have been identified, have additional mitigation measures been developed and implemented? | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Chapter 3.2.2 Modifications to the Program (2022) in Appendix G.6.9 (2022 MEEMP Report) of A-23A-1A (2022 NIRB Annual Report).<br>Refer to Section 3.2.4 Program Modifications of B-23A-9 DRAFT Marine Monitoring Plan.<br>Refer to Dec 2nd, 2022 MEWG Minutes (B-22B-27) for discussion relating to delineating area scoured by propeller wash.  | Interviewed Sustainability Specialist - PC Condition #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.<br>Sustainability Specialist (Feb 2023) - While the current sediment sampling program is not based off of a model, it is informed by previous results. There was a grain size anomaly at sampling site SW-02 that was observed in 2021. Extensive sampling was completed in 2022 at SW-02 and preliminary results show that grain size distribution has returned to baseline conditions. Additionally, a small area of propeller wash scour was observed during the 2022 field program, which was discussed at the Dec 2nd, 2022 MEWG meeting. This area is being delineated and further investigated as part of the 2023 MEEMP Program.                    |
| 11         | 87             | 11.a. The Proponent shall develop a detailed monitoring program at a number of sites over the long term to evaluate changes to marine habitat and organisms...   | 11.a. Has Baffinland developed a detailed monitoring program at a number of sites to evaluate changes to marine habitat and organisms?             | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | "Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 293- 294) (refer to B-22B-26)<br>Refer to Appendix G.6.9 of A-23A-1A (2022 NIRB Annual Report) for Final 2022 Marine Environmental Effects Monitoring Program Report (MEEMP) Report<br>Refer to Section 3.0 Component Studies of B-23A-9 DRAFT Marine Monitoring Plan.  | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>Program run annually including in 2022.<br>Sustainability Specialist (Feb 2023) - Expanded MEEMP program will be conducted in 2023 based on program frequency outlined in slide 54 of B-22B-25A and B-22B-25B  |
|            |                | 11.b. and to monitor for non-native introductions resulting from Project-related shipping.   | 11.b. Does Baffinland monitor for non-native introductions resulting from Project-related shipping?  | Yes                                | Yes                                     | Yes                                 | Completed | Sustainability Specialist | "Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 293- 294) (refer to B-22B-26)<br>Refer to slide 60 in B-22B-25A and B-22B-25B for proposed 2023 NIS/AIS monitoring program.<br>Refer to Chapter 8 in Appendix G.6.9 of A-23A-1A (2022 NIRB Annual Report) for Final 2022 Marine Environmental Effects Monitoring Program Report (MEEMP) Report<br>Refer to B-23A-12 DRAFT DFO Ballast Water Study Plan<br>Refer to Section 3.7 NIS/AIS of B-23A-9 DRAFT Marine Monitoring Plan.<br>Refer to B-23A-2 DRAFT AIS Risk Assessment and Hull Fouling Report | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>Program run annually including in 2022.<br>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.<br>22-Aug-2023 (Sustainability Specialist): Baffinland has expanded its NIS/AIS monitoring program in 2023 to include a collaborative biological sampling program with DFO. This is scheduled to occur from Sep 20-Oct 4 at Milne Port and will involve sampling ballast tanks on board vessels for NIS/AIS after the water has undergone treatment. This program also involved a training component with Inuit participants at the Port of Burlington in Ontario, which ran from August 11th until the 21st, 2023. |
|            |                | 11.c. This program needs to be able to detect changes that may have biological consequences and should be initiated several years prior to any ballast water discharge into Steensby Inlet and Milne Inlet to collect sufficient baseline data and should continue over the life of the Project. | 11.c. Does the program detect changes that may have biological consequences, including sufficient baseline data?                                   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | "Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 293-294) (refer to B-22B-26)<br>Refer to slide 60 in B-22B-25A and B-22B-25B for proposed 2023 NIS/AIS monitoring program.<br>Refer to Chapter 8 in Appendix G.6.9 of A-23A-1A (2022 NIRB Annual Report)<br>Refer to Section 3.7 of B-23A-9 DRAFT Marine Monitoring Plan.   | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>Program run annually including in 2022.  |
|            |                | 12.a. The Proponent shall develop and implement an effective ballast water management program...   | 12.a. Has Baffinland developed and implemented a ballast water management program?   | Yes                                | Yes                                     | Yes                                 | Completed | Sustainability Specialist | "Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 299- 304) (refer to B-22B-26)<br>Refer to B-22B-28 Ballast Water Management Plan<br>Refer to B-23A-12 DRAFT DFO Ballast Water Study Plan<br>Refer to slides 44-46 of B-23A-13 - NIRB Marine Mitigation Workshop Slides (ENG, IKT)<br>Refer to PC T&C No. 89 (p.315-319) in A-23A-1A 2022 NIRB Annual Report.  | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>Program run annually including in 2022.<br>Sustainability Specialist (Feb 2023) - The Ballast Water Management Plan is currently being updated and undergoing senior review. A finalized version will be released in Q2 of 2023.<br>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.   |

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| 12       | 89             | 12.b. that may include the treatment and monitoring of ballast water discharges in a manner consistent with applicable regulations and/or exceed those regulations if they are determined to be ineffective for providing the desired and predicted results.             | 12.b. Does the water management program ensure that the treatment and monitoring of ballast water discharges are conducted in a manner consistent with applicable regulations?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist   | "Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 299- 304) (refer to B-22B-26)<br><br>"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)<br><br>Refer to slides 44-46 of B-23A-13 - NIRB Marine Mitigation Workshop Slides (ENG, IKT)<br><br>Refer to PC T&C No. 89 (p .315-319) in A-23A-1A 2022 NIRB Annual Report.  | Interviewed Sustainability Specialist - NIRB Annual report provides a summary of 2019 results collected through the Marine Environmental Effects Monitoring Program and Aquatic Invasive Species Program.<br><br>Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>Program run annually including in 2022.   |
|          |                | 12.c. The ballast water management program shall include, without limitation, a provision that requires ship owners to test their ballast water to confirm that it meets the salinity requirements of the applicable regulations prior to discharge at the Milne Port... | 12.c. Does the ballast water management program include a provision that requires ship owners to test their ballast water to confirm that it meets the salinity requirements of the applicable regulations prior to discharge at Milne Port? | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist   | "Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 299-304)<br><br>Refer to B-22B-28 "Ballast Water Management Plan" document, 'Monitoring and Controls' section 3 (Page 12)<br><br>Refer to slides 44-46 of B-23A-13 - NIRB Marine Mitigation Workshop Slides (ENG, IKT)<br><br>Refer to PC T&C No. 89 (p .315-319) in A-23A-1A 2022 NIRB Annual Report.  |   |
| 12 (con  | 89 (cont'd)    | 12.d. and a requirement noting that the Proponent, in choosing shipping contractors will, whenever feasible, give preference to contractors that use ballast water treatment in addition to ballast water exchange.  | 12.d. Does Baffinland choose shipping contractors, whenever feasible, that use ballast water treatment in addition to ballast water exchange?  | Yes                                | No                                      | No                                  | Completed | Sustainability Specialist / Manager Environmental Social Governance | "Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 299 -304) (refer to B-22B-26)<br><br>Refer to B-22B-11 "2022 Vessels with BWTS" for summary of vessels that both treated and exchanged ballast water.<br><br>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).<br><br>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. | Interviewed Sustainability Specialist (as part of December 2019 report) - All vessels are required to follow regulatory requirements for ballast water exchange, treatment and management. Vessels are in the process of being fitted with treatment systems in a phased manner as required under D2 Compliance with the International Maritime Organization and Transport Canada regulatory standards. All vessels are anticipated to have treatment systems by 2024.<br><br>Manager, Community Resource Services(Feb 2022): A total of 28 vessels had treatment systems installed on board out of the 38 contracted to BIM in 2021 (see attached list B-22B-11). Those vessels with onboard treatment systems accounted for 55 calls to port out of 73 vessels (75%) that would have released ballast water in Milne Port that has also been treated. Breakdown of type of treatment system is also included (91% electro chlorination, remaining 9% UV); Standing Instructions to Masters 2021 (refer to B-22B-13" SITM 2021") stipulates that all vessels with onboard BTWS treat and exchange water.<br><br>Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>Shipping season only begins in July so updates to be provided by end of year on vessel treatment systems. |
| 13       | 91             | 13.a. The Proponent shall develop a detailed monitoring plan for Steensby Inlet and Milne Inlet for fouling that complies with all applicable regulatory requirements and guidelines as issued by Transport Canada...  | 13.a. Has Baffinland developed a detailed monitoring plan for Steensby Port and Milne Inlet for fouling that complies with all applicable regulatory requirements and guidelines as issued by Transport Canada?                              | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist   | "Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 307 -309) (refer to B-22B-26)<br><br>Refer to B-22B-29 DRAFT 2022 MEEMP Hull Fouling Options Analysis.<br><br>Refer to B-23A-2 DRAFT AIS Risk Assessment and Hull Fouling Report  | Sustainability Specialist (Feb 2023) - Biofouling Options Analysis is still in draft form and will be finalized in Q1 or Q2 of 2023 as part of the Sustaining Operations Proposal Application.  |
|          |                | 13.b. and includes sampling areas on ships where antifouling treatment is not applied such as the areas where non-native species are most likely to occur.   | 13.b. Does this include sampling areas on ships where antifouling treatment is not applied, such as the areas where non-native species are most likely to occur?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist   | Refer to section 8.3.3, p. 1484 of the 2020 Marine Environmental Effects Monitoring Program Report (B-22B-30)<br><br>Refer to B-22B-29 DRAFT 2022 MEEMP Hull Fouling Options Analysis.<br><br>Refer to B-23A-2 DRAFT AIS Risk Assessment and Hull Fouling Report   | Interviewed Sustainability Specialist - Extensive surveying is conducted along various areas of the ship (i.e. bowlocker, hull, nose, etc.). Sampling completed and reported in the 2019 NIRB Annual Report and specialized report Draft 2019 Marine Environmental Effects Monitoring Program (MEEMP) and Aquatic Invasive Species (AIS) Monitoring Program.<br><br>Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>Ship hull biofouling has been included in the NIS/AIS program since 2018 and consists of conducting under water video surveys of the hulls or ore carriers using ROV-based underwater video system.  |
|          |                | 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                                  | Completed | Sustainability Specialist   | N/A  | Interviewed Sustainability Specialist - This phase of the Project is not currently active therefore question is not applicable.   |
|          |                | Subject to safety considerations and the potential for conditions as determined by the crew of transiting vessels, to result in route deviations:  | 14.a. Does Baffinland ensure project vessels shipping to/from Steensby Port maintain a route to the south of Mill Island to  |                                    |   |                                     |           |   |  |   |

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|                         |                |
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| 14         | 104            | 14.b. Where project vessels are required to transit to the north of Mill Island owing to environmental or other conditions, an incident   | 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 NIRB within 30 days?   | Not Applicable                     | No                                      | No                                  | Completed | Sustainability Specialist                                   | N/A  | Interviewed Sustainability Specialist - This phase of the Project is not currently active therefore question is not applicable.  |
|            |                | 14.c. noting all wildlife sightings and interactions as recorded by shipboard monitors.   | 14.c. Does the incident report note all wildlife sightings and interactions as recorded by shipboard monitors?   | Not Applicable                     | No                                      | Yes                                 | Completed | Sustainability Specialist                                   | N/A  | 22-Aug-2023 (Sustainability Specialist) - This Phase of the Project is currently inactive and therefore the question is not applicable. No vessels are transiting north of Mill Island, therefore no incident report is developed and no wildlife sightings/interactions are recorded. Note that the SBO program and MMON programs do occur for the northern shipping route (not applicable to this line item).  |
|            |                | 14.d. The Proponent shall summarize all incidences of significant deviations from the nominal shipping routes for traffic to/from Milne Port and Steensby Port as presented in the FEIS and FEIS Addendum to the NIRB annually...   | 14.d. Does Baffinland give instructions to vessel captains to avoid significant deviations from the nominal shipping routes for traffic to/from Milne Port and Steensby Port, subject to safety considerations as determined by the crew, and summarize all incidences of significant deviations from the nominal shipping routes for traffic to/from Milne Port and Steensby Port, as presented in the FEIS and FEIS Addendum to the NIRB annually? | Yes                                | Yes                                     | No                                  | Completed | Engagement Lead/ Manager of Environmental Social Governance | Refer to the 2023 Standing Instructions to Vessel Masters (A-23A-12), which is distributed to all vessel owners and operators.<br><br>All deviations from the shipping route are tracked by the community-based shipping monitors and captured in a deviation report (refer to B-22B-14/B-23A-14 for an example).  |  |
|            |                | 14.e. with corresponding discussion regarding justification for deviations and any observed environmental impacts.  | 14.e. Has a corresponding discussion occurred regarding justification for deviations and any observed environmental impacts?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist                                   | Refer to B-22B-14 - 2021 Deviation Report Example<br><br>Refer to PC T&C No. 120 (p. 427-430) and T&C 103 (p. 359-362) in A-23A-1A 2022 NIRB Annual Report.  | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>Project vessels are required to leave the nominal shipping route near Ragged Island to access established anchorages at that location. The Project vessel tracks shown approaching and departing Pond Inlet in 2021 are from the MSV Botnica, which was the research vessel used to deploy and retrieve an acoustic monitoring device near Pond Inlet. Apart from these instances, there were no Project vessel deviations from the nominal shipping route in the RSA during the 2021 shipping season.  |
| 15         | 105            | 15.a. The Proponent shall ensure that measures to reduce the potential for interaction with marine mammals, particularly in Hudson Strait and Milne Inlet, are identified and implemented prior to commencement of shipping operations. These measures could include, but are not limited to... | 15.a. Has Baffinland reduced the potential for interaction with marine mammals, particularly in Hudson Strait and Milne Inlet?   | Yes                                | Yes                                     | No                                  | Completed | Manager of Environmental Social Governance                  | Refer to Table 5.1, p.19-20, 2022 Mitigation Measures for Marine Mammals in the 2023 NIRB Marine Shipping and Vessel Management Report (A-23A-12).<br><br>Refer to A-23A-19 and A-23A-16<br><br>Refer to section 5.2 of the 2022 Narwhal Adaptive Management Response Plan, p. 19, of the 2022 Shipping and Marine Wildlife Management Plan, Appendix 1, of the 2022 NIRB Marine Shipping and Vessel Management Report (B-22B-12). | Sustainability Specialist (Feb 2023) The Shipping and Marine Wildlife Management Plan is currently undergoing revisions and an updated version will become available in Q1 or Q2 of 2023.  |
|            |                | 15.c. Reduced shipping speeds where ship-marine mammal interactions are most likely   | 15.c. Has Baffinland reduced shipping speeds where ship-marine mammal interactions are most likely?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist                                   | Refer to slides 29-31 in B-22B-10A and B-22B-10B 2022 End of Shipping Season Slides.<br><br>Refer to Table 5.1 in the 2023 NIRB Marine Shipping and Vessel Management Report (B-23A-7).<br><br>Refer to Section 2: Navigation in B-23A-6 2023 Standing Instructions and General Information for Masters of Vessels (SITM).<br><br>Refer to slides 38-41 in B-23A-13 2023 NIRB Mitigation Workshop Presentation                     | 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.<br><br>Sustainability specialist/Manager, Community Resource Services (Sept 2022): Baffinland continues to enforce a speed limit of 9 nm/h for all Baffinland contracted vessels. The MHTO recommended a further reduction in speed and Baffinland explored this option and determined that speeds cannot be lowered for various reasons. |
|            |                | 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?   | Not Applicable                     | No                                      | No                                  | Completed | Sustainability Specialist                                   | Refer to slide 37 in B-22B-25A and B-22B-25B for 2022 SBO Program Summary.<br><br>Refer to B-22B-25A and B-22B-25B (slides 69-70) for details on SBO program planned for 2023.<br><br>Refer to slide 7 of B-22B-10A and B-22B-10B for October 2022 ice conditions.   | Sustainability specialist/Manager, Community Resource Services (Sept 2022): Baffinland will be conducting a two-week shipboard observer program in October, 2022, which was outlined in the June 14th, 2022 MEWG meeting by WSP Golder<br><br>Sustainability Specialist (Feb 2023): The SBO Program was not run in 2022 due to unsafe ice conditions at the end of the season that prevented vessel transits. The Marine Mammal Observation Network (MMON) program was conducted again this year and results will be captured in the 2022 NIRB Report.   |

**Project Certificate (PC) Conditions**

|                         |                |
|-------------------------|----------------|
| <b>Name of Auditor:</b> | BDO Canada LLP |
| <b>Date of Audit:</b>   | 30-Jun-23      |

| <b>Completion Rate:</b>   |      |
|---|------|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 73   |
| Percentage of applicable audit questions with evidence provided supporting completion of the audit question | 100% |

| Concer n # | 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    | Responsible Position      | Documented Evidence   | Interview Notes  |
|------------|----------------|--|--|------------------------------------|---|-------------------------------------|-----------|---------------------------|---|--|
| 16         | 106            | 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?   | Not Applicable                     | No                                      | No                                  | Completed | Sustainability Specialist | Refer to B-22B-16 for the SBO Training Manual that is provided to participants. 2023 training will be consistent with 2019.   | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>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.<br><br>SBO Training Manual that is provided to participants.This manual was used during the last SBO program in 2019 and will be consistent with training provided for 2022.  |
| 17         | 109            | 17.a. The Proponent shall conduct a monitoring program to confirm the predictions in the FEIS with respect to disturbance effects from ships noise on the distribution and occurrence of marine mammals. | 17.a. Has a monitoring program been implemented that confirms the predictions in the FEIS with respect to disturbance effects from ships noise on the distribution and occurrence of marine mammals? | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Appendix G.6.6 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Passive Acoustic Monitoring Program Report.<br><br>Refer to Appendix G.6.8 and G.6.2 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Brucehead Shore-based Monitoring Report and Marine Mammal Aerial Survey Report, respectively<br><br>Refer to B-22B-31 "2022 Vessel Convoy Analysis Preliminary Report."<br><br>Refer to Table 4.4 Marine Mammals Impact Evaluation in A-23A-1A 2022 NIRB Annual Report (p. 337)<br><br>Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan. | Sustainability specialist/Manager, Community Resource Services (Sept 2022): Note that the 2021 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q3 2022 but results were made available in the 2021 NIRB Annual report.<br><br>Sustainability Specialist (Feb 2023): Vessel convoys were introduced for the first time during the 2022 shipping season to reduce total duration of sound exposure. The acoustic monitoring results comparing ship convoys to individual transits are outlined in the 2022 Vessel Convoy Analysis Preliminary Report. |
|            |                | 17.b. The survey shall be designed to address effects during the shipping seasons, and include locations in Hudson Strait.   | 17.b. Has the survey been designed to address affects during the shipping seasons, and include locations in Hudson Strait?   | Not Applicable                     | No                                      | No                                  | Completed | Sustainability Specialist | N/A   | Interviewed Sustainability Specialist - This phase of the Project is not currently active therefore question is not applicable.  |
|            |                | 17.c. Foxe Basin,  | 17.c. Foxe Basin?  | Not Applicable                     | No                                      | No                                  | Completed | Sustainability Specialist | N/A   | Interviewed Sustainability Specialist - This phase of the Project is not currently active therefore question is not applicable.  |

**Project Certificate (PC) Conditions**

|                         |                |
|-------------------------|----------------|
| <b>Name of Auditor:</b> | BDO Canada LLP |
| <b>Date of Audit:</b>   | 30-Jun-23      |

| Completion Rate:  |      |
|---|------|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 73   |
| Percentage of applicable audit questions with evidence provided supporting completion of the audit question | 100% |

| Concer n # | 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    | Responsible Position      | Documented Evidence  | Interview Notes   |  |
|------------|----------------|----------------------|---|--|---|-------------------------------------|-----------|---------------------------|--|---|--|
| 7 (cont'd) | 109 (cont'd)   |                      | 17.d. Milne Inlet?  | Yes  | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Appendix G.6.6 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Passive Acoustic Monitoring Program Report.<br><br>Refer to Appendix G.6.8 and G.6.2 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Brucehead Shore-based Monitoring Report and Marine Mammal Aerial Survey Report, respectively<br><br>Refer to Table 4.4 Marine Mammals Impact Evaluation in A-23A-1A 2022 NIRB Annual Report (p. 337)<br><br>Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan. | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>Note that the 2021 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q3 2022. Results were presented as part of 2021 Annual Report to the NIRB  |  |
|            |                |                      | 17.e. Eclipse Sound?  | Yes  | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Appendix G.6.6 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Passive Acoustic Monitoring Program Report.<br><br>Refer to Appendix G.6.8 and G.6.2 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Brucehead Shore-based Monitoring Report and Marine Mammal Aerial Survey Report, respectively<br><br>Refer to Table 4.4 Marine Mammals Impact Evaluation in A-23A-1A 2022 NIRB Annual Report (p. 337)<br><br>Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan. | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>Note that the 2021 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q3 2022. Results were presented as part of 2021 Annual Report to the NIRB  |  |
|            |                |                      | 17.f. and Pond Inlet?   | Yes  | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Appendix G.6.6 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Passive Acoustic Monitoring Program Report.<br><br>Refer to Appendix G.6.8 and G.6.2 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Brucehead Shore-based Monitoring Report and Marine Mammal Aerial Survey Report, respectively<br><br>Refer to Table 4.4 Marine Mammals Impact Evaluation in A-23A-1A 2022 NIRB Annual Report (p. 337)<br><br>Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan. | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>Note that the 2021 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q3 2022. Results were presented as part of 2021 Annual Report to the NIRB  |  |
|            |                |                      | 17.g. The survey shall continue over a sufficiently lengthy period to determine the extent to which habituation occurs for narwhal... | 17.g. Has monitoring been conducted to determine the extent to which habituation occurs for narwhal? (Auditor to record # years of monitoring in Evidence cell.) | Yes                                     | Yes                                 | No        | Completed                 | Sustainability Specialist  | Refer to Appendix G.6.6 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Passive Acoustic Monitoring Program Report.<br><br>Refer to Appendix G.6.8 and G.6.2 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Brucehead Shore-based Monitoring Report and Marine Mammal Aerial Survey Report, respectively<br><br>Refer to Table 4.4 Marine Mammals Impact Evaluation in A-23A-1A 2022 NIRB Annual Report (p. 337)<br><br>Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan.<br><br>Refer to PC T&C No. 109, Section 4, p. 385 of A-23A-1A 2022 NIRB Annual Report. | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>Note that the 2021 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q3 2022. Results were presented as part of 2021 Annual Report to the NIRB<br><br>Sustainability Specialist (Feb 2023) - Auditor can refer to slide 3 of B-22B-25A and B-22B-25B for frequency of various monitoring programs dating back to 2006. |
|            |                |                      | 17.h. Beluga...   | 17.h. Beluga?  | Yes                                     | Yes                                 | No        | Completed                 | Sustainability Specialist  | Refer to Appendix G.6.6 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Passive Acoustic Monitoring Program Report.<br><br>Refer to Appendix G.6.8 and G.6.2 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Brucehead Shore-based Monitoring Report and Marine Mammal Aerial Survey Report, respectively<br><br>Refer to Table 4.4 Marine Mammals Impact Evaluation in A-23A-1A 2022 NIRB Annual Report (p. 337)<br><br>Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan.  | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>Note that the 2021 final marine reports are not available for release at the time of this submission and are expected to be completed by the end of Q3 2022. Results were presented as part of 2021 Annual Report to the NIRB   |

**Project Certificate (PC) Conditions**

|                         |                |
|-------------------------|----------------|
| <b>Name of Auditor:</b> | BDO Canada LLP |
| <b>Date of Audit:</b>   | 30-Jun-23      |

| Completion Rate:  |      |
|---|------|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 73   |
| Percentage of applicable audit questions with evidence provided supporting completion of the audit question | 100% |

| Concer n # | 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    | Responsible Position      | Documented Evidence  | Interview Notes   |
|------------|----------------|--|---|------------------------------------|---|-------------------------------------|-----------|---------------------------|--|---|
|            |                | 17.i. Bowhead...   | 17.i. Bowhead?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Appendix G.6.6 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Passive Acoustic Monitoring Program Report.<br><br>Refer to Appendix G.6.8 and G.6.2 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Brucehead Shore-based Monitoring Report and Marine Mammal Aerial Survey Report, respectively<br><br>Refer to Table 4.4 Marine Mammals Impact Evaluation in A-23A-1A 2022 NIRB Annual Report (p. 337)<br><br>Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan. |   |
|            |                | 17.j. and Walrus?  | 17.j. and Walrus?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Appendix G.6.6 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Passive Acoustic Monitoring Program Report.<br><br>Refer to Appendix G.6.8 and G.6.2 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Brucehead Shore-based Monitoring Report and Marine Mammal Aerial Survey Report, respectively<br><br>Refer to Table 4.4 Marine Mammals Impact Evaluation in A-23A-1A 2022 NIRB Annual Report (p. 337)<br><br>Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan. | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>Note that the 2021 final MMASP report is not available for release at the time of this submission and is expected to be completed by the end of Q3 2022. Results were presented as part of 2021 Annual Report to the NIRB  |
| 18         | 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                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Appendix G.6.6 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Passive Acoustic Monitoring Program Report.<br><br>Refer to B-22B-31 "2022 Vessel Convoy Analysis Preliminary Report."<br><br>Refer to Table 4.4 Marine Mammals Impact Evaluation in A-23A-1A 2022 NIRB Annual Report (p. 337)<br><br>Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan.   | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>Note that the 2021 final MMASP report is not available for release at the time of this submission and is expected to be completed by the end of Q3 2022. Results were presented as part of 2021 Annual Report to the NIRB  |
|            |                | 18.b. to facilitate assessment of the potential short term, long term, and cumulative effects of vessel noise on marine mammals and marine mammal populations.   | 18.b. Does the protocol facilitate assessment of the potential short term, long term, and cumulative effects of vessel noise on marine mammals and marine mammal populations?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Appendix G.6.6 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Passive Acoustic Monitoring Program Report.<br><br>Refer to B-22B-31 "2022 Vessel Convoy Analysis Preliminary Report."<br><br>Refer to Table 4.4 Marine Mammals Impact Evaluation in A-23A-1A 2022 NIRB Annual Report (p. 337)<br><br>Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan.   | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>Note that the 2021 final MMASP report is not available for release at the time of this submission and is expected to be completed by the end of Q3 2022. Results were presented as part of 2021 Annual Report to the NIRB  |
|            |                | 18.c. The Proponent is expected to work with the Marine Environment Working Group to determine appropriate early warning indicator(s) that will ensure rapid identification of negative impacts along the southern and northern shipping routes. | 18.c. Is Baffinland working with the Marine Environment Working Group to determine appropriate early warning indicators that will ensure rapid identification of negative impacts along the northern shipping routes? | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Section 4, PC T&C No. 103, p. 359-362 in A-23A-1A 2022 NIRB Annual Report.<br><br>Refer to Table 5.1 in B-23A-9 DRAFT Marine Monitoring Plan.<br><br>Refer to Appendix G.6.7 EWI Memo in A-23A-1A 2022 NIRB Annual Report.  | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>WSP Golder is currently drafting an EWI Memo to be circulated to the MEWG.<br><br>Sustainability Specialist (Feb 2023) - Baffinland is currently revising the Marine Monitoring Plan (previously the Marine Environmental Effects Monitoring Plan) to include a Threshold, Action, Response Plan (TARP) based on feedback from the MEWG. The TARP and early warning indicators (EWIs) were to be discussed at the Feb 2023 MEWG meeting, however, the DRAFT Plan was not yet complete. The revised MMP should be circulated in Q1 or Q2 of 2023 for input from the MEWG. |
|            |                | 19.a. The Proponent shall develop clear thresholds for determining if negative impacts as a result of vessel noise are occurring.  | 19.a. Has Baffinland developed clear thresholds for determining if negative impacts as a result of vessel noise are occurring?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Table 5.1 in B-23A-9 DRAFT Marine Monitoring Plan.<br><br>Refer to Appendix G.6.6 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Passive Acoustic Monitoring Program Report.<br><br>Refer to B-22B-31 "2022 Vessel Convoy Analysis Preliminary Report."<br><br>Refer to Table 4.4 Marine Mammals Impact Evaluation in A-23A-1A 2022 NIRB Annual Report (p. 337)   | Sustainability specialist/Manager, Community Resource Services (Sept 2022):   |

**Project Certificate (PC) Conditions**

|                         |                |
|-------------------------|----------------|
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| <b>Date of Audit:</b>   | 30-Jun-23      |

| Completion Rate:  |      |
|---|------|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 73   |
| Percentage of applicable audit questions with evidence provided supporting completion of the audit question | 100% |

| 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    | Responsible Position      | Documented Evidence  | Interview Notes   |
|-----------|----------------|--|--|------------------------------------|---|-------------------------------------|-----------|---------------------------|--|---|
| 19        | 111            | 19.b. Mitigation and adaptive management practices shall be developed to restrict negative impacts as a result of vessel noise. This shall include, but not be limited to...   | 19.b. Have mitigation and adaptive management practices been developed to restrict negative impacts as a result of vessel noise?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Section 4, PC T&C No. 111, p. 397-400 in A-23A-1A 2022 NIRB Annual Report.<br>Refer to Table 5.1 in B-23A-9 DRAFT Marine Monitoring Plan.<br>Refer to slides 10-14, 39-42,47-49 in B-23A-13 2023 NIRB Marine Mitigation Workshop Slides (ENG, IKT)<br>Refer to Section 5.1 and Table 5.1 in B-23A-7 2023 Marine Shipping and Vessel Management Report.  |   |
|           |                | 19.c. Identifications of zones where cumulative noise could be mitigated due to biophysical features (e.g., water depth, distance from migration routes, distance from overwintering areas etc.)   | 19.c. Have zones been identified where cumulative noise could be mitigated due to biophysical features (e.g., water depth, distance from migration routes, distance from overwintering areas etc.)?  | Not Applicable                     | No                                      | No                                  | Completed | Sustainability Specialist | "Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 381-384, 385-386) (Refer to B-22B-26)   | Interviewed Sustainability Specialist (as part of December 2019 report) - Baffinland has not completed this exercise. They have not defined bathymetry or seafloor geoaoustics along the entire shipping route, though some assumptions are made in modelling where information is available.<br><br>Sustainability specialist/Manager, Community Resource Services (Sept 2022): Shipping is limited to July to October only and away from overwintering areas    |
|           |                | 19.d. Vessel transit planning, for all seasons, to determine the degree to which cumulative sound impacts can be mitigated through the seasonal use of different zones   | 19.d. Has vessel transit planning, for all seasons, determined the degree to which cumulative sound impacts can be mitigated through the seasonal use of different zones?  | Not Applicable                     | No                                      | No                                  | Completed | Sustainability Specialist | "Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 381-384, 385-386) (Refer to B-22B-26)   | Interviewed Sustainability Specialist (as part of December 2019 report) - Baffinland has not completed this exercise. They have not defined bathymetry or seafloor geoaoustics along the entire shipping route, though some assumptions are made in modelling where information is available.<br><br>Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>Shipping is limited to July to October only and away from overwintering areas |
| 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? | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Appendix G.6.6 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Passive Acoustic Monitoring Program Report.<br><br>Refer to B-22B-31 "2022 Vessel Convoy Analysis Preliminary Report."<br>Refer to Table 4.4 Marine Mammals Impact Evaluation in A-23A-1A 2022 NIRB Annual Report (p. 337)<br><br>Refer to Section 3.8 in B-23A-9 DRAFT Marine Monitoring Plan.   | Sustainability Specialist (Feb 2023) - Note that Baffinland decreased the scope of its 2022 acoustic monitoring program due to lack of support from the MHTO. It was requested that the program not proceed, however, Baffinland still conducted a reduced program to ensure that the implementation of vessel convoys was effectively captured.  |
|           |                | 20.b. Monitoring protocols will need to carefully consider the early warning indicator(s) that will be best examined to ensure rapid identification of negative impacts.   | 20.b. Do monitoring protocols carefully consider the early warning indicators to ensure rapid identification of negative impacts?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Appendix G.6.6 in A-23A-1A (2022 NIRB Annual Report) for the Final 2022 Passive Acoustic Monitoring Program Report.<br><br>Refer to B-22B-31 "2022 Vessel Convoy Analysis Preliminary Report."<br>Refer to Table 4.4 Marine Mammals Impact Evaluation in A-23A-1A 2022 NIRB Annual Report (p. 337)<br><br>Refer to Section 3.8 and Table 5.1 in B-23A-9 DRAFT Marine Monitoring Plan.<br><br>Refer to Section 4, PC T&C No. 109-112 in A-23A-1A 2022 NIRB Annual Report.<br>Refer to Appendix G.6.7 EWI Memo in B-23-8 2022 NIRB Annual Report. |   |
|           |                | 20.c. Thresholds shall be developed to determine if negative impacts as a result of vessel noise are occurring.  | 20.c. Has a threshold for negative impacts caused by vessel noise been developed?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Table 5.1 in B-23A-9 DRAFT Marine Monitoring Plan.<br>Refer to PC T&C No. 109, Section 4, p. 386-389 of A-23A-1A 2022 NIRB Annual Report.   |   |

**Project Certificate (PC) Conditions**

Name of Auditor: BDO Canada LLP  
 Date of Audit: 30-Jun-23

| Completion Rate:  |      |
|---|------|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 73   |
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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    | Responsible Position      | Documented Evidence   | Interview Notes  |
|-----------|----------------|--|--|------------------------------------|---|-------------------------------------|-----------|---------------------------|---|--|
|           |                | 20.d. Mitigation and adaptive management practices shall be developed to restrict negative impacts as a result of vessel noise. This shall include, but not be limited to...         | 20.d Have mitigation and adaptive management practices been developed to restrict negative impacts as a result of vessel noise?  | Yes                                | Yes                                     | Yes                                 | Completed | Sustainability Specialist | Refer to Section 4, PC T&C No. 111, p. 397-400 in A-23A-1A 2022 NIRB Annual Report.<br>Refer to Table 5.1 in B-23A-9 DRAFT Marine Monitoring Plan.<br>Refer to slides 10-14, 39-42,47-49 in B-23A-13 2023 NIRB Marine Mitigation Workshop Slides (ENG, IKT)<br>Refer to Section 5.1 and Table 5.1 in B-23A-7 2023 Marine Shipping and Vessel Management Report. | 22-Aug-2023 (Sustainability Specialist) - Note that this concern is a repeat of 19b.   |
|           |                | 20.e. Identification of zones where noise could be mitigated due to biophysical features (e.g., water depth, distance from migration routes, distance from overwintering areas etc.) | 20.e. Have zones been identified where noise could be mitigated due to biophysical features (e.g., water depth, distance from migration routes, distance from overwintering areas etc.)? | Not Applicable                     | Yes                                     | Yes                                 | Completed | Sustainability Specialist | "Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board" presentation (Page 381-384, 385-386) (Refer to B-22B-26)  | Sustainability Specialist (Feb 2023) - The 2022 Milne Inlet Freshwater Fish Health Assessment Field Program results are still under review and will be released in Q2 of 2023.<br>22-Aug-2023 (Sustainability Specialist) - note that this concern is a repeat of 19c. |
|           |                | 20.f. A monitoring and mitigation plan is to be developed, and approved by Fisheries and Oceans Canada prior to the commencement of  | 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                                      | Yes                                 | Completed | Sustainability Specialist | "Baffinland Iron Mines 2020 Annual Report to the Nunavut Impact Review Board" presentation (Page 392-393) (Refer to B-22B-26)   | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>Not applicable in 2022. Blasting not occurring.<br>22-Aug-2023 (Sustainability Specialist): As above, blasting is still not occurring throughout 2023.                                  |
| 21        | 113            | 21.a. The Proponent shall conduct monitoring of marine fish and fish habitat, which includes but is not limited to, monitoring for Arctic Char                                       | 21.a. Does Baffinland conduct monitoring of marine fish and fish habitat, which includes but is not limited to, monitoring for Arctic Char?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to PC T&C No. 113, Section 4, p. 403-415 in A-23A-1A 2022 NIRB Annual Report.<br>Refer to Appendix G.4.3 Freshwater Fish Health Report in A-23A-1A 2022 NIRB Annual Report.<br>Refer to Chapters 6 and 7 in Appendix G.6.9 2022 MEEMP Report in A-23A-1A 2022 NIRB Annual Report.   |  |
|           |                | 21.b. stock size and health condition in Steensby Inlet, as recommended by the Marine Environment Working Group  | 21.b. Does the monitoring measure stock size and health condition in Steensby Inlet, as recommended by the Marine Environment Working Group?   | Not Applicable                     | No                                      | No                                  | Completed | Sustainability Specialist | N/A   | Interviewed Sustainability Specialist (as part of December 2019 report) - 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?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to PC T&C No. 113, Section 4, p. 403-415 in A-23A-1A 2022 NIRB Annual Report.<br>Refer to Chapters 6 and 7 in Appendix G.6.9 2022 MEEMP Report in A-23A-1A 2022 NIRB Annual Report.   | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>Program run annually and reported in annual report to the NIRB.   |

**Project Certificate (PC) Conditions**

Name of Auditor: BDO Canada LLP  
 Date of Audit: 30-Jun-23

| Completion Rate:  |      |
|---|------|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 73   |
| Percentage of applicable audit questions with evidence provided supporting completion of the audit question | 100% |

| Concurrence # | 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    | Responsible Position      | Documented Evidence   | Interview Notes  |
|---------------|----------------|---|---|------------------------------------|---|-------------------------------------|-----------|---------------------------|---|--|
| 22            | 120            | 22.a. The Proponent shall ensure that, subject to vessel and human safety considerations, all project shipping adheres to the following mitigation procedures while in the  | 22.a. Has Baffinland ensured that, subject to vessel and human safety considerations, all project shipping adheres to mitigation procedures while they are in the vicinity of marine mammals?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Table 3 in the 2023 Standing Instructions and General Information of Vessels Loading at Milne Inlet (B-23A-6)<br>Refer to Section 5 of the 2023 NIRB Marine Shipping and Vessel Management Report (B-23A-7).   |  |
|               |                | 22.b. Wildlife will be given right of way   | 22.b. Has Baffinland ensured that wildlife will be given the right of way?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Table 3 in the 2023 Standing Instructions and General Information of Vessels Loading at Milne Inlet (B-23A-6)<br>Refer to Section 5 of the 2023 NIRB Marine Shipping and Vessel Management Report (B-23A-7).<br>Refer to PC T&C No. 120, Section 4, p. 394-397 of the 2022 NIRB Annual Report (A-23A-1A).  |  |
|               |                | 22.c. Ships will when possible, maintain a straight course and constant speed, avoiding erratic behavior  | 22.c. Has Baffinland ensured that ships will, when possible, maintain a straight course and constant speed, avoiding erratic behavior?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to B-22B-33. "2022 End of Shipping Season Meeting Minutes," p. 3<br>Refer to Section 2 in the 2023 Standing Instructions and General Information of Vessels Loading at Milne Inlet (B-23A-6)<br>Refer to Section 5 of the 2023 NIRB Marine Shipping and Vessel Management Report (B-23A-7).<br>Refer to PC T&C No. 120, Section 4, p. 394-397 of the 2022 NIRB Annual Report (A-23A-1A).<br>Refer to slide 48 in B-23A-13 2022 NIRB Mitigation Workshop Presentation (ENG, IKT) | Sustainability Specialist (Feb 2023) - Vessels are required to travel as close to the nominal shipping route as possible. If a vessel moves out of the lane by more than 1 nautical mile, a deviation report (B-22B-14) is created and the Port Captains are notified. This process is captured on p. 3 of B-22B-33. |
|               |                | 22.d. When marine mammals appear to be trapped or disturbed by vessel movements, the vessel will implement appropriate measures to mitigate disturbance, including stoppage of movement until wildlife have moved away from the immediate area. | 22.d. Has Baffinland ensured that when marine mammals appear to be trapped or disturbed by vessel movements, the vessel will implement appropriate measures to mitigate disturbance, including stoppage of movement until wildlife have moved away from immediate area? | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to PC T&C No. 121, Section 4, p. 431-432 in A-23A-1A 2022 NIRB Annual Report.<br>Refer to the 2023 Standing Instructions and General Information of Vessels Loading at Milne Inlet (B-23A-6).<br>Refer to Appendix G.6.2 in A-23A-1A for the 2022 Final Marine Mammal Aerial Survey Program Report.   | Sustainability Specialist (Feb 2023) - Leg 3 surveys of the Marine Mammal Aerial Survey Program are used to identify any marine mammal entrapment events that could be occurring due to ice conditions.  |
|               |                | 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?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to PC T&C No. 123, Section 4, p. 435-437 in A-23A-1A 2022 NIRB Annual Report.<br>Refer to Section 3.8.4 of B-23A-9 DRAFT Marine Monitoring Plan.  |  |

**Project Certificate (PC) Conditions**

|                         |                |
|-------------------------|----------------|
| <b>Name of Auditor:</b> | BDO Canada LLP |
| <b>Date of Audit:</b>   | 30-Jun-23      |

| <b>Completion Rate:</b>   |      |
|---|------|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 73   |
| Percentage of applicable audit questions with evidence provided supporting completion of the audit question | 100% |

| Concer n # | 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    | Responsible Position      | Documented Evidence  | Interview Notes   |
|------------|----------------|---|---|------------------------------------|---|-------------------------------------|-----------|---------------------------|--|---|
| 23         | 121            | 23.b. (And), by notifying the appropriate regional office of the:<br>• Date, time and location of the incident;<br>• Date, time and location of the incident;<br>• Species of marine mammal or seabird involved;<br>• Circumstances of the incident;<br>• Weather and sea conditions at the time;<br>• Observed state of the marine mammal or sea bird colony after the incident; and,<br>• 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:<br>• Date, time and location of the incident;<br>• Species of marine mammal or seabird involved;<br>• Circumstances of the incident;<br>• Weather and sea conditions at the time;<br>• Observed state of the marine mammal or sea bird colony after the incident; and,<br>• Direction of travel of the marine mammal after the incident, to the extent that it can be determined. | Yes                                | Yes                                     | Yes                                 | Completed | Sustainability Specialist | Refer to PC T&C 123, Section 4, p. 435-437 in A-23A-1A 2022 NIRB Annual Report.  | 22-Aug-2023 (Sustainability Specialist): There have been no vessel strikes with wildlife to date and therefore no reports to DFO. |
| 24         | 123            | 24.a. The Proponent shall provide sufficient marine mammal observer coverage on project vessels to ensure that collisions with marine mammals and seabird colonies are observed and reported through the life of the Project.   | 24.a. Does Baffinland provide sufficient marine mammal observer coverage on project vessels to ensure that collisions with marine mammals and seabird colonies are observed and reported through the life of the project?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to B-22B-16 for the Shipboard Observer Training Manual, which includes protocols that will be followed during the 2023 SBO Program.<br><br>Refer to slide 37 in B-22B-25A and B-22B-25B for 2022 SBO Program Summary.<br><br>Refer to B-22B-25A and B-22B-25B (slides 69-70) for details on SBO program planned for 2023.<br><br>Refer to PC T&C 123, Section 4, p. 435-437 in A-23A-1A 2022 NIRB Annual Report.<br><br>Refer to T&C 107, Section 4, p. 376-378 in A-23A-1A 2022 NIRB Annual Report. |   |
|            |                | 24.b. The marine wildlife observer protocol shall include, but not be limited to, protocols for marine mammals...   | 24.b. Does the protocol for the marine wildlife observer include protocols for marine mammals?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to PC T&C No. 123, Section 4, p. 435-437 in A-23A-1A 2022 NIRB Annual Report.<br><br>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.<br><br>Refer to Section 3.8.4.1. of the DRAFT Marine Monitoring Plan (B-23A-9) for Shipboard Observer Program details.<br><br>Refer to the 2023 Standing Instructions and General Information of Vessels Loading at Milne Inlet (B-23A-6).                  |   |
|            |                | 24.c. seabirds...   | 24.c. Does the protocol for the marine wildlife observer include protocols for seabirds?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to PC T&C No. 123, Section 4, p. 435-437 in A-23A-1A 2022 NIRB Annual Report.<br><br>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.<br><br>Refer to Section 3.8.4.1. of the DRAFT Marine Monitoring Plan (B-23A-9) for Shipboard Observer Program details.<br><br>Refer to the 2023 Standing Instructions and General Information of Vessels Loading at Milne Inlet (B-23A-6).                  |   |
|            |                | 24.d. and environmental conditions  | 24.d. Does the protocol for the marine wildlife observer include protocols for environmental conditions?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to PC T&C No. 123, Section 4, p. 435-437 in A-23A-1A 2022 NIRB Annual Report.<br><br>Refer to Table 5.1 in the 2023 Marine Shipping and Vessel Management Report (B-23A-7).<br><br>Refer to Section 3.8.4.1. of the DRAFT Marine Monitoring Plan (B-23A-9) for Shipboard Observer Program details.   |   |

**Project Certificate (PC) Conditions**

|                         |                |
|-------------------------|----------------|
| <b>Name of Auditor:</b> | BDO Canada LLP |
| <b>Date of Audit:</b>   | 30-Jun-23      |

| Completion Rate:  |      |
|---|------|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 73   |
| Percentage of applicable audit questions with evidence provided supporting completion of the audit question | 100% |

| Concer n # | 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    | Responsible Position      | Documented Evidence   | Interview Notes   |
|------------|----------------|--|--|------------------------------------|---|-------------------------------------|-----------|---------------------------|---|---|
|            |                | 24.e. and immediate reporting of significant observations to the ship masters of other vessels along the shipping route...   | 24.e. Does the protocol for the marine wildlife observer include protocols for immediate reporting of significant observations to the ship masters of other vessels along the shipping route?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Table 5.1 in the 2023 Marine Shipping and Vessel Management Report (B-23A-7).<br>Refer to Section 3.8.4.1. of the DRAFT Marine Monitoring Plan (B-23A-9) for Shipboard Observer Program details.   |   |
|            |                | 24.f. as part of the adaptive management program to address any items that require immediate action.   | 24.f. Is the protocol part of the adaptive management program that addresses any items that require immediate action?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Table 5.1 in the 2023 Marine Shipping and Vessel Management Report (B-23A-7).<br>Refer to Section 3.8.4.1. of the DRAFT Marine Monitoring Plan (B-23A-9) for Shipboard Observer Program details.<br>Refer to Table 5.1 in B-23A-9 DRAFT Marine Monitoring Plan for Threshold, Action, Response Plan  |   |
| 25         | 171            | 25.a. The Proponent shall include within its updated Terrestrial Wildlife Management and Monitoring Plan...  | 25.a. Has Baffinland updated its Terrestrial Wildlife Management and Monitoring plan?  | Yes                                | Yes                                     | No                                  | Completed | Site Enviro               | "Terrestrial Environment Mitigation and Monitoring Plan" document, 'Mortality Mitigation' Section 3.3.4 (Page 53-55) (refer to B-22B-1.)<br>"Terrestrial Environment Mitigation and Monitoring Plan" document, 'Mortality' Section 3.3.2.3 (Page 27) (refer to B-23A-1.)  | Interviewed Sustainability Specialist (as part of December 2019 report) - The plan is up to date as it includes all requirements, such as caribou deterrents. |
|            |                | 25.b. ...a commitment to establish deterrents along the Tote Road embankments at any areas where it is determined that caribou are utilizing the embankments or transportation corridors to facilitate movement and where such movement presents a likelihood of caribou mortality to occur. | 25.b. Does the Terrestrial Wildlife Management and Monitoring plan include a commitment to establish deterrents along the Tote Road embankments at any areas where it is determined that caribou are utilizing the embankments or transportation corridors to facilitate movement and where such movement presents a likelihood of caribou mortality to occur? | Yes                                | Yes                                     | No                                  | Completed | Site Enviro               | "Terrestrial Environment Mitigation and Monitoring Plan" document, 'Mortality' Section 3.3.2.3 (Page 27) (refer to B-23A-1.)  |   |
| 26         | 173            | 26. The Proponent shall employ best practices and meet all regulatory requirements during all ship-to-shore and other marine-based fuel transfer events.   | 26. Does Baffinland ensure that it employs best practices and meets all regulatory requirements during all ship-to-shore and other marine-based fuel transfer events?  | Yes                                | Yes                                     | No                                  | Completed | Site Enviro               | "Oil Pollution Emergency Plan-Milne Inlet (OPEP)" document, 'Fuel Storage Facilities and Infrastructure' section 5.2 (Page 22) & 'Tank Farm' section 9.3 (Page 47-48) (Refer to B-22B-23.).<br>Refer to p. 572-573 of the 2021 NIRB Annual Report (B-22B-26).<br>Refer to the Oil Pollution Emergency Plan - Milne Inlet (OPEP), B-22B-23.<br>Refer to the Spill at Sea Response Plan, B-22B-22.<br>Refer to the Oil Pollution Prevention Plan - Milne Inlet (OPPP), B-22B-21., specifically section 8.1.2. 'Fuel Storage Facilities and Infrastructure.'<br>"Spill at Sea Response Plan" document, 'Spill Response Resources' section 10 (Page 36) (refer to B-22B-22.)<br>Refer to the Oil Pollution Prevention Plan - Milne Inlet (OPPP), B-23A-16., specifically section 8.1.2. 'Fuel Storage Facilities and Infrastructure.' |   |

**Project Certificate (PC) Conditions**

|                         |                |
|-------------------------|----------------|
| <b>Name of Auditor:</b> | BDO Canada LLP |
| <b>Date of Audit:</b>   | 30-Jun-23      |

| <b>Completion Rate:</b>  |             |
|--|-------------|
| <b>Total # of audit questions with evidence provided supporting completion of the audit question</b>               | <b>73</b>   |
| <b>Percentage of applicable audit questions with evidence provided supporting completion of the audit question</b> | <b>100%</b> |

| Concer n #   | 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    | Responsible Position                    | Documented Evidence  | Interview Notes   |
|--------------|----------------|--|---|------------------------------------|---|-------------------------------------|-----------|---|--|---|
| 27           | 174            | 27.a. The Proponent and the Canadian Coast Guard are required to provide spill response equipment and...                             | 27.a. Does Baffinland and the Canadian Coast Guard provide spill response equipment?  | Yes                                | No                                      | No                                  | Completed | Site Enviro                             | "Spill at Sea Response Plan" document, 'Spill Response Resources' section 10 (Page 36) (refer to B-22B-22.)  | Interviewed Sustainability Specialist (as part of December 2019 report) - Baffinland has a Spill at Sea Response Plan (SSRP) and this plan details what assets at site are available for responding to spills. Any reliance on the Canadian Coast Guard would be outlined in that plan, however Baffinland has a contract with a company called OSRL (Oil Spill Response Limited) that will provide response assistance if they ever need it during the shipping season. The CCG as part of its own programming may have a cache of equipment in Pond Inlet, however if it's not mentioned in the SSRP it wouldn't be relevant. |
|              |                | 27.b. annual training to Nunavut communities along the shipping route to potentially improve response times in the event of a spill. | 27.b. Does Baffinland and the Canadian Coast Guard provide annual training to Nunavut communities along the shipping route? | Yes                                | Yes                                     | No                                  | Completed | Manager Environmental Social Governance | Refer to pages 542-543 of B-22B-26 "Baffinland Iron Mines 2021 Annual Report to the Nunavut Impact Review Board", and pages 578-579 of the 2022 Annual Report to NIRB (A-23A-1A) |   |
| <b>Total</b> |                |  |   | <b>87</b>                          | <b>87</b>                               | <b>87</b>                           |           |   |  |   |
| <b>Yes</b>   |                |  |   | <b>73</b>                          | <b>63</b>                               | <b>10</b>                           |           |   |  |   |

Inuit Impact and Benefit Agreement (IIBA) Commitments

Inuit Impact and Benefit Agreement (IIBA) Commitments

|                  |                |
|------------------|----------------|
| Name of Auditor: | BDO Canada LLP |
| Date of Audit:   | 2023-06-30     |

| Completion Rate:  |     |
|---|-----|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 49  |
| Percentage of applicable audit questions with evidence provided supporting completion of the audit question | 96% |

| 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    | Responsible Position      | Documented Evidence  | Interview Notes  |
|-----------|--|--|--|------------------------------------|---|-------------------------------------|-----------|---------------------------|--|--|
| 1         | 4.12 Annual IIBA Implementation Report               | 1.a. The Company will prepare the Annual IIBA Implementation Report required pursuant to Section 20.3 herein in order to summarize all reports generated in relation to the Project...   | 1.a. Has Baffinland prepared the Annual IIBA Implementation Report required (pursuant to Section 20.3 herein) in order to summarize all reports generated in relation to the Project?  | Yes                                | Yes                                     | Yes                                 | Completed | IIBA Reporting Specialist | "2022 IIBA Annual Implementation Report" (refer to A-23A-1A8.)   | Community Resources Lead (Formerly IIBA Compliance Lead) (August 2023): 2022 IIBA Annual Implementation Report was submitted to the QIA on March 31st, 2023  |
|           |  | 1.b. Including reports by the Employment Committee and the Contracting Committee...  | 1.b. Does this include reports by the Employment Committee and the Contracting Committee?  | Yes                                | Yes                                     | No                                  | Completed | IIBA Reporting Specialist | "2022 IIBA Annual Implementation Report" (refer to A-23A-1A8.)   | Interviewed IIBA Reporting Specialist - Throughout the report the document describes activities that the Employment and Contracting Committees pursued in the Annual Work Plan year.   |
|           |  | 1.c. On environmental issues...  | 1.c. Does this include a report on environmental issues?   | Yes                                | Yes                                     | No                                  | Completed | IIBA Reporting Specialist | "2022 IIBA Annual Implementation Report" (refer to A-23A-1A8.) (Section 3.7, page 31-33)   | Interviewed IIBA Reporting Specialist - This report is on the environmental issues as it effects the Inuit.  |
|           |  | 1.d. Social and cultural objectives...   | 1.d. Does this include a report on social and cultural objectives?   | Yes                                | Yes                                     | No                                  | Completed | IIBA Reporting Specialist | "2022 IIBA Annual Implementation Report" (refer to A-23A-1A8.) (Section 3.1, page 25, Cross Cultural Recognition, and throughout document)   | The Annual Report includes an overview of social and cultural objectives.  |
|           |  | 1.e. Financial provisions and participation...   | 1.e. Does this include a report on financial provisions and participation?   | Yes                                | Yes                                     | No                                  | Completed | IIBA Reporting Specialist | "2022 IIBA Annual Implementation Report" (refer to A-23A-1A8.) (Section 2.4.3 Inuit Payroll, page 17; Section 2.6 Inuit Contracting and Subcontracting Initiatives, page 22)   | The Annual Report includes information on financial provisions by Baffinland and participation.  |
|           |  | 1.f. Inuit training and employment...  | 1.f. Does this include a report on Inuit training and employment?  | Yes                                | Yes                                     | No                                  | Completed | IIBA Reporting Specialist | "2022 IIBA Annual Implementation Report" (refer to A-23A-1A8.) (Section 2.2 Training and Education Initiatives, page 8-23)   | The Annual Report provides an overview of Inuit Training conducted and achieved in the year.   |
|           |  | 1.g. Contracts and economic benefits.  | 1.g. Does this include a report on contracts and economic benefits?  | Yes                                | Yes                                     | No                                  | Completed | IIBA Reporting Specialist | "2022 IIBA Annual Implementation Report" (refer to A-23A-1A8.) (Section 2.6 Inuit Contracting and Subcontracting Initiatives, page 22)   | Interviewed IIBA Reporting Specialist - Throughout the document it describes economic benefits and contract benefits provided to the Inuit.  |
| 2         | 9.2.2 Shipping-related Relations Between QIA and the | 2. The Company will appoint a senior manager responsible for maritime shipping.  | 2. Has Baffinland appointed a senior manager responsible for maritime shipping?  | Yes                                | Yes                                     | Yes                                 | Completed | Sustainability Specialist | Refer to p. 6 of C-23A-6 Baffinland Organizational Chart   | Interviewed Sustainability Specialist - the Head of Shipping, as indicated on Baffinland's organization structure, is in charge of maritime shipping.<br>23-Aug-2023 (Sustainability Specialist): Head of Shipping and Vice President of Sales and Logistics are responsible for managing marine shipping.   |
| 3         | 9.2.4  | 3. The Company and QIA will establish a communications protocol to keep QIA and Inuit in the North Baffin communities and any other communities affected by Project-related maritime shipping, continuously informed about maritime shipping activities related to the Mary River Project. | 3. Has Baffinland and QIA established a communications protocol to keep QIA and Inuit in the North Baffin communities and any other communities affected by Project-related maritime shipping, continuously informed about maritime shipping activities related to the Mary River Project? | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | 2020 SOP version "07132020_BIM_SOP_Communications Protocol_Shipping" was modified in 2021 and formally finalized in July 2021 "BAF-PH1-820-PRO-0001-r0 - Internal Communications Protocol for Shipping Activities". Specific details on communications included in Section 4 (starts on page 7 of pdf) (refer to C-22B-9)<br>Refer to C-22B-12 "2022 End of Shipping Season Meeting Minutes."<br>Refer to Section 6 "Communications", page 6, in "Shipping and Marine Monitoring Summary 2023 Season" (C-23A-2A and C-23A-2B); also map of shipping route on page 4.<br>Refer to slides 37 and 39 in C-23A-7 2023 Pre-shipping Season Meeting With MHTO and Hamlet<br>Refer to slides 11, 12, 34-36 in C-23A-8 2023 NIRB Mitigation Workshop Presentation (ENG, IKT) | Interviewed Sustainability Specialist - The 'Communications Protocol' document is considered a live document as new methods are piloted (e.g. new as of July 2020 Baffinland has a dedicated Facebook Baffinland Shipping Page);<br>Manager, Community Resource Services(Sept 2021): Document will continue to be updated as needed. Elements are shared as part of shipping meetings held with MHTO/Hamlet and communicated through annual Shipping Season fact sheets.<br>Manager, Community Resource Services(Feb 2022): 2021 protocol was applied throughout 2021.<br>Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>Communications are discussed annually at the end of season and pre-season shipping meetings. Powerpoint slides were shared with MHTO on July 7, 2022, as an in-person meeting could not be coordinated despite multiple attempts by BIM. No comments were received from MHTO indicating any desired modifications to the current communications approach including during June 2022 MEWG meetings |

**Inuit Impact and Benefit Agreement (IIBA) Commitments**

|                         |                |
|-------------------------|----------------|
| <b>Name of Auditor:</b> | BDO Canada LLP |
| <b>Date of Audit:</b>   | 2023-06-30     |

| Completion Rate:  |     |
|---|-----|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 49  |
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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    | Responsible Position  | Documented Evidence   | Interview Notes   |
|-----------|----------------------------------|--|--|------------------------------------|---|-------------------------------------|-----------|---|---|---|
| 4         | 9.2.5                            | 4. The Company shall provide QIA and Inuit in the North Baffin communities and in other communities affected by Project-related maritime shipping, ship tracking information to ensure Inuit have knowledge of ship positions and paths and ship traffic in general in Foxe Basin and Hudson Strait. | 4. Has Baffinland provided QIA and Inuit in the North Baffin communities and in other communities affected by Project-related maritime shipping, ship tracking information to ensure Inuit have knowledge of ship positions and paths and ship traffic in general in Foxe Basin and Hudson Strait? | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist   | <p>2020 SOP version "07132020_BIM_SOP_Communications Protocol_Shipping" was modified in 2021 and formally finalized in July 2021 "BAF-PH1-820-PRO-0001.r0 - Internal Communications Protocol for Shipping Activities". Specific details on communications included in Section 4 (starts on page 7 of pdf) (refer to C-22B-9)</p> <p>Also, live tracking of vessels available on <a href="https://www.baffinland.com/operation/shipping-and-monitoring/">https://www.baffinland.com/operation/shipping-and-monitoring/</a>. This link includes contact information for community-based Baffinland shipping monitors in Pond Inlet, VHF radio contact information for personnel on the water (channel 26), 24-hour live vessel locations, as well as details for the Baffinland Shipping Facebook account, where daily posts are made.</p> <p>Communication procedures discussed as part of pre- and end of shipping season meetings. Refer to slides 12-14 of C-22B-11A an C-22B-11B.</p> <p>Refer to C-22B-12 "2022 End of Shipping Season Meeting Minutes."</p> <p>Refer to Section 6 "Communications", page 6, in "Shipping and Marine Monitoring Summary 2023 Season" (C-23A-2A and C-23A-2B); also map of shipping route on page 4.</p> <p>Refer to slides 37 and 39 in C-23A-7 2023 Pre-shipment Season Meeting With MHTO and Hamlet</p> <p>Refer to slides 11, 12, 34-36 in C-23A-8 2023 NIRB Mitigation Workshop Presentation (ENG, IKT)</p> | <p>interviewed Sustainability Specialist - Updated to include newest webpage with live vessel tracking (included in documented evidence column)</p> <p>Manager, Community Resource Services (Sept 2021/Feb 2022): new updates were made to the 2020 communication protocol to better define roles and responsibilities for the 2021 shipping season. Shipping fact sheets are updated yearly. Meetings with MHTO and Hamlet provides an overview of communication methods and opportunities for feedback.</p> <p>Sustainability specialist/Manager, Community Resource Services (Sept 2022): Communications are discussed annually at the end of season and pre-season shipping meetings or during MEWG meetings, which the MHTO attended. Powerpoint slides were shared with MHTO on July 7, 2022, as an in-person meeting could not be coordinated despite multiple attempts by BIM. No comments were received from MHTO indicating any desired modifications to the current communications approach including during June 2022 MEWG meetings</p> |
|           |                                  | S.a. The Company shall keep QIA informed of the following information regarding shipping during all phases of the Project:<br><br>For Vessels and Vessel Traffic:  | S.a. Has Baffinland kept QIA informed of the following information regarding shipping during all phases of the Project?<br><br>The following conditions are specific to vessels and vessel traffic:  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist   | <p>Refer to Section 3.1, p. 32, 'Site Activities Completed in 2022 of A-23A-1A 2022 NIRB Annual Report.</p> <p>Refer to PC T&amp;Cs No. 102-107 (p. 357-378) of A-23A-1A 2022 NIRB Annual Report.</p> <p>Refer to slide 18 of C-22B-14A and C-22B-14B.</p>  |   |
|           |                                  | S.b. Type of Vessel(s):  | S.b. Type of Vessel(s)?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist   | <p>Refer to PC T&amp;Cs No. 102-107 (p. 357-378) of A-23A-1A 2022 NIRB Annual Report.</p> <p>Refer to Section 3.1, p. 32, 'Site Activities Completed in 2022 of A-23A-1A 2022 NIRB Annual Report.</p> <p>Refer to Table 2.2 'Anticipated Vessel Transits in 2023' in C-23A-5 2023 Marine Shipping and Vessel Management Report.</p> <p>Refer to slides 7-8 in C-23A-9 - 2023 Pre-shipment Meeting Slides_ENG_IKT_MEWG</p> <p>Refer to slides 32-33 in C-23A-7 2023 Pre-shipment Meeting With MHTO and Hamlet</p>  |   |
|           |                                  | S.c. Nature of cargo(s):   | S.c. Nature of cargo(s)?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist   | <p>Refer to PC T&amp;Cs No. 102-107 (p. 357-378) of A-23A-1A 2022 NIRB Annual Report.</p> <p>Refer to Section 3.1, p. 32, 'Site Activities Completed in 2022 of A-23A-1A 2022 NIRB Annual Report.</p> <p>Refer to Table 2.2 'Anticipated Vessel Transits in 2023' in C-23A-5 2023 Marine Shipping and Vessel Management Report.</p>   |   |
|           |                                  | S.d. Development of the MTMP, procedure for review, updates and amendment;   | S.d. Development of the MTMP, procedure for review, updates and amendment?   | No                                 | No                                      | No                                  | Completed |   | N/A - not started   |   |
|           |                                  | S.e. Standards for on-board communications and navigation equipment and procedures including ability to communicate with the Mine/Port Site;   | S.e. Standards for on-board communications and navigation equipment and procedures including ability to communicate with the Mine/Port Site?   | Yes                                | No                                      | No                                  | Completed | Sustainability Specialist / Manager Environmental Social Governance | Refer to page 9, section 2 Navigation, 2022 Standing Instructions and General Information for Masters of Vessels Loading at Milne Inlet Port (SITM), C-22B-15.  |   |

Inuit Impact and Benefit Agreement (IIBA) Commitments

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|------------------|----------------|
| Name of Auditor: | BDO Canada LLP |
| Date of Audit:   | 2023-06-30     |

| Completion Rate:  |     |
|---|-----|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 49  |
| Percentage of applicable audit questions with evidence provided supporting completion of the audit question | 96% |

| 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    | Responsible Position  | Documented Evidence  | Interview Notes   |
|-----------|------------------------------------|--|--|------------------------------------|---|-------------------------------------|-----------|---|--|---|
| 5         | 9.3 Communications for the Project | S.f. Procedures to address Vessel traffic safety, including safety of small boat traffic along the shipping route; | S.f. Procedures to address Vessel traffic safety, including safety of small boat traffic along the shipping route? | Yes                                | No                                      | No                                  | Completed | Sustainability Specialist / Manager Environmental Social Governance | 2020 SOP version "07132020_BIM_SOP_Communications Protocol_Shipping" was modified in 2021 and formally finalized in July 2021 "BAF-PH1-820-PRO-0001 r0 - Internal Communications Protocol for Shipping Activities". Specific details on communications included in Section 4 (starts on page 7 of pdf) (refer to C-22B-9)<br><br>Refer to Section 6 "Communications", page 6, in "Shipping and Marine Monitoring Summary 2022" (C-22B-10A and C-22B-10B); also map of shipping route on page 4.<br><br>Communication procedures discussed as part of pre- and end of shipping season meetings. Refer to slides 12-14 of C-22B-11A an C-22B-11B.<br><br>Refer to C-22B-12 "2022 End of Shipping Season Meeting Minutes."<br><br>Refer to slide 10 for 2021 communications summary in deck provided to MHTO on July 7 2022 (C-22B-13: 2021 MHTO End of Shipping; 2022 Start of Shipping Meeting) and slides 27-32 for Communications Protocol summary for 2022 season.<br><br>Refer to page 9, section 2 Navigation, 2022 Standing Instructions and General Information for Masters of Vessels Loading at Milne Inlet Port (SITM), C-22B-15. | Interviewed Sustainability Specialist (as part of December 2019 report) - VHF notification provides live alerts and communication to boaters on waters regarding the location of carriers along the shipping routes, allowing them to plan their travel routes accordingly.<br><br>Manager, Community Resource Services (Sept 2021): shipping monitors will again be hired in 2021 to provide live updates on incoming/outgoing vessels on VHF radio.<br><br>Manager, Community Resource Services (Feb 2022): 10 shipping monitors were hired in 2021 to work from the Baffinland office in order to track vessels, provide live updates on incoming/outgoing vessels on VHF radio, Facebook, etc.<br><br>Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>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.<br><br>No comments were received from MHTO indicating any desired modifications to the current communications approach. |
|           |                                    | S.g. Hydrographic charting and placement of navigational aids along the shipping route;                            | S.g. Hydrographic charting and placement of navigational aids along the shipping route?                            | Yes                                | No                                      | No                                  | Completed | Sustainability Specialist / Manager Environmental Social Governance | Refer to page 9, section 2 Navigation, 2022 Standing Instructions and General Information for Masters of Vessels Loading at Milne Inlet Port (SITM), C-22B-15.   | Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>Standing instructions to Masters are updated annually to incorporate the newest management and mitigations measures.   |
|           |                                    | S.h. Application of the Arctic Ice Regime Shipping System (AIRSS) to Vessels transiting;                           | S.h. Application of the Arctic Ice Regime Shipping System (AIRSS) to Vessels transiting?                           | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist   | Refer to Section 3.1.1 Charter Vessels Specification of the C-23A-3 DRAFT Shipping and Marine Wildlife Management Plan<br><br>Refer to Sections D.1.4 (p. 86), D.1.6 (p. 86), D.1.7 (p. 86-88) in Appendix D 'Baffinland Pre-Charter Bulk Carrier Ice Capability Assessment' of C-23A-3 DRAFT Shipping and Marine Wildlife Management Plan<br><br>Refer to Appendix 1 - Ice and Weather Information in C-23A-4 2023 Standing Instructions to Vessel Masters  | Sustainability Specialist (Feb 2023) - The Shipping and Marine Wildlife Management Plan is currently being updated and a finalized version will be released in Q1 or Q2 of 2023.  |
|           |                                    | S.i. Ballast water management procedures to be used by Vessels transiting along the shipping route;                | S.i. Ballast water management procedures to be used by Vessels transiting along the shipping route?                | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist   | "Ballast Water Management Plan" document, "Regulatory Framework" section 1.5 (Page 6) & "Ballast Water Management" section 2 (Page 9) (refer to C-22B-17)  | Sustainability Specialist (Feb 2023) - The Ballast Water Management Plan is currently being updated and a finalized version will be released in Q1 or Q2 of 2023.   |
|           |                                    | S.j. Ice classification for Vessels;   | S.j. Ice classification for Vessels?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist   | Refer to Section 3.1.1 Charter Vessels Specification, and Sections 3.2.5.1 (p. 36) and 3.2.6 (p. 37) of the C-23A-3 DRAFT Shipping and Marine Wildlife Management Plan<br><br>Refer to Appendix 1 - Ice and Weather Information in C-23A-4 2023 Standing Instructions to Vessel Masters  |   |
|           |                                    | S.k. Identification of shipping route and process for changes to the route;  | S.k. Identification of shipping route and process for changes to the route?  | Yes                                | No                                      | No                                  | Completed | Manager Environmental Social Governance                             | See pages 4-5 in "2020 Shipping Season and pre-2021 shipping_05282021_ENG_2p" document (refer to C-22B-22A and C-22B-22B) and minutes document "A2 05282021_MHTO_Hamlet Mtg_FINAL ENG (C-22B-23A)" and INLUKT (C-22B-23B) detailing the change in the shipping route that was made based on feedback received.   | Manager, Community Resource Services (Sept 2021): Baffinland regularly engages with the MHTO/Hamlet/QIA to share latest information on upcoming shipping season's activities and to obtain feedback on communication methods, etc.<br><br>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.<br><br>Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>No changes made in shipping route since 2020 shipping season.  |

Inuit Impact and Benefit Agreement (IIBA) Commitments

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| Date of Audit:   | 2023-06-30     |

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|---|-----|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 49  |
| Percentage of applicable audit questions with evidence provided supporting completion of the audit question | 96% |

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|-----------|----------------------------------|--|--|------------------------------------|---|-------------------------------------|-----------|---|---|--|
|           |                                  | 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? | Yes                                | No                                      | No                                  | Completed | Manager Environmental Social Governance                             | <p>See pages 4-5 in "2020 Shipping Season and pre-2021 shipping_05282021_ENG_2p" document (refer to C-228-22A and C-228-22B) and minutes document "A.2 05282021_MHTO_Hamlet Mtg_FINAL ENG (C-228-23A)" and INUKT (C-228-23B) detailing the change in the shipping route that was made based on feedback received.</p> <p>2020 SOP version "07132020_BIM_SOP_Communications Protocol_Shipping" was modified in 2021 and formally finalized in July 2021 "BAF-PH1-820-PRO-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)</p> <p>Refer to C-228-24 for example of a 2022 Rolling Shipping Schedule.</p> <p>Refer to "Communications" Section, page 7, in Shipping and Marine Monitoring Summary - 2022 (C-228-10A and C-228-10B). This summary, 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, VHF radio contact information for personnel on the water (channel 26), as well as details for the Baffinland Shipping Facebook account, where daily posts are made.</p> <p>Details pertaining to this radio show can be found in Section 4.2 of the 2022 Marine Shipping and Vessel Management Report (refer to C-228-16).</p> | <p>Manager, Community Resource Services (Sept 2022): Baffinland regularly engages with the community to share latest information on upcoming shipping season's activities and to obtain feedback on communication methods, seasonal activities, etc. As part of the May 28, 2021 meeting, Baffinland presented its proposed approach to start of icebreaking (modified approach from 2020 by proposing to break ice only once there was a continuing path of -9/10, rather than only waiting for confirmation that there is no more landfast ice and floe edge closure). By the time the shipping season began in late July 2021, due to concerns voiced by community, Baffinland agreed to avoid icebreaking entirely at the start of the season, and thus would wait until ice concentrations were no greater than 3/10ths along the shipping route.</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, VHF radio contact information for personnel on the water (channel 26), as well as details for the Baffinland Shipping Facebook account, where daily posts are made.</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> |
|           |                                  | 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?                  | Yes                                | No                                      | No                                  | Completed | Sustainability Specialist / Manager Environmental Social Governance | <p>Refer to Appendix 1 of the 2022 NIRB 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>  |  |
|           |                                  | 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?           | Yes                                | Yes                                     | Yes                                 | Completed | Site Enviro   | <p>"Oil Pollution Emergency Plan-Milne Inlet (OPEP)" document, "Appendix H - Emergency Response Regulations / Environmental Response Standards - Concordance Table (page 112) (refer to A-23A-1A0)</p>  | <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>  |

**Inuit Impact and Benefit Agreement (IIBA) Commitments**

|                         |                |
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| <b>Name of Auditor:</b> | BDO Canada LLP |
| <b>Date of Audit:</b>   | 2023-06-30     |

| Completion Rate:  |     |
|---|-----|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 49  |
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|------------|---|--|--|------------------------------------|---|-------------------------------------|-----------|---|---|---|
| 5 (cont'd) | 9.3 Communications for the Project (cont'd) | 5.o. Identification of locations for emergency anchorages;   | 5.o. Identification of locations for emergency anchorages?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist   | Refer to p. 12 of C-23A-4 for anchorage locations- 2023 Standing Instructions and General Information for Masters of Vessels Loading at Milne Inlet Port (SITM).<br><br>Refer to Figure 3.1, p. 11 and Section 3 'ANCHORING AND DRIFTING AREAS' in the 2023 Marine Shipping and Vessel Management Report (C-23A-5)  | Interviewed Sustainability Specialist (as part of December 2019 report) - Since emergency anchorage only affects Hunters (i.e. communities), we have liaised directly with the impacted parties, whom the QIA is set up to represent.   |
|            |   | 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?  | Not Applicable                     | No                                      | No                                  | Completed | Sustainability Specialist   | N/A   | Sustainability Specialist (Feb 2023) - There have been no anticipated towing arrays at the Project to date.   |
|            |   | 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?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist   | Refer to 2023 Standing Instructions and General Information for Masters of Vessels Loading at Milne Inlet Port (SITM), C-23A-4<br><br>2020 SOP version "07132020_BIM_SOP_Communications Protocol_Shipping" was modified in 2021 and formally finalized in July 2021 "BAF-PH1-820-PRO-0001 R0 - Internal Communications Protocol for Shipping Activities". Specific details on communications included in Section 4 (starts on page 7 of pdf) (refer to C-22B-9)   | 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.).<br><br>Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>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.<br><br>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><br><br>The above link includes contact information for community-based Baffinland shipping monitors in Pond Inlet, VHF radio contact information for personnel on the water (channel 26), as well as details for the Baffinland Shipping Facebook account, where daily posts are made. |
| 6          | 9.4 Shipping Monitoring                     | 6.a. The Company in consultation with QIA will facilitate and pay for training for Inuit ship monitors...  | 6.a. Has Baffinland, in consultation with QIA, facilitated and paid for training for Inuit ship monitors   | Yes                                | No                                      | No                                  | Completed | Sustainability Specialist / Manager Environmental Social Governance | "Ship-Based Observer Program - Training Manual" document, which is 'Appendix A' (Page 79) of the "2019 Shipboard Observer Program Report" document, which describes the training process during non-COVID-19 restrictions. (refer to C-22B-2)<br><br>Refer to the SBO Training Manual (C-22B-18), which will be used for training Inuit shipboard monitors in the fall of 2023  | Interviewed Sustainability Specialist - Costs for training are exclusively paid for by Baffinland. No program in 2020 due to COVID-19 pandemic onboarding restrictions.<br><br>Manager, Community Resource Services(2022): No program in 2021 due to COVID-19 pandemic boarding restrictions<br><br>Sustainability specialist/Manager, Community Resource Services (Sept 2022)::<br><br>Training and hiring of Inuit shipboard monitors required for Fall 2022.   |
|            |   | 6.b. and to the extent such individuals are available for employment will hire trained Inuit to act as monitors.   | 6.b. If such individuals are available for employment does Baffinland hire trained Inuit to act as monitors?   | Yes                                | No                                      | No                                  | Completed | Sustainability Specialist / Manager Environmental Social Governance | "Ship-Based Observer Program - Training Manual" document, which is 'Appendix A' (Page 79) of the "2019 Shipboard Observer Program Report" document, which describes the training process during non-COVID-19 restrictions. (refer to C-22B-2)<br><br>Refer to the SBO Training Manual (C-22B-18), which will be used for training Inuit shipboard monitors in the fall of 2023  | 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.<br><br>Manager, Community Resource Services(2022): No program in 2021 due to COVID-19 pandemic boarding restrictions<br><br>Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br><br>Training and hiring of Inuit shipboard monitors required for Fall 2022.   |
|            |   | 6.b. Inuit monitors on behalf of the Company and QIA will act as monitors on project related voyages that pose a significant environmental risk as agreed to by the Parties.   | 6.b. Have Inuit monitors, on behalf of Baffinland and QIA, acted as monitors on project related voyages that pose a significant environmental risk as agreed to by the Parties?  | Not Applicable                     | No                                      | No                                  | Completed | Sustainability Specialist   | Refer to the SBO Training Manual (refer to C-22B-2), which will be used for training Inuit shipboard monitors in the fall of 2023.<br><br>Refer to C-22B-19 SBO Program Methods for additional information pertaining to the SBO program, which was last completed in 2019 and will be reintroduced in 2023.  | Interviewed Sustainability Specialist - The individuals are located on vessels such as ice breakers which would pose a higher environmental risk. Also, the individuals are monitoring at the beginning and the end of the shipping season, which represent ice periods which are environmentally riskier and this timing was agreed to by QIA.<br><br>The program was repeated in 2019 and was reported on in the 2019 annual monitoring report, which was issued in May 2020.<br><br>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 icebreak which is typically the period over which shipping monitors would be placed on vessel during a period with higher significant environmental risk.<br><br>Sustainability specialist/Manager, Community Resource Services (Sept 2022):<br>Baffinland has hired two Inuit shipboard monitors for the 2022 SBO program.  |
|            |   | 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? | Yes                                | No                                      | No                                  | Completed | Sustainability Specialist / Manager Environmental Social Governance | Ship-based observers could not board icebreaker as done previously in 2018-2019. As an alternative, incidental marine mammal monitoring program was established in collaboration with MMON in 2020 and has been carried out annually since; (refer to C-22B-20)<br><br>Refer to the SBO Training Manual (refer to C-22B-2), which will be used for training Inuit shipboard monitors in the fall of 2022.<br><br>Refer to C-22B-19 SBO Program Methods for additional information pertaining to the SBO program, which was last completed in 2019 and will be reintroduced in 2023. | Interviewed Sustainability Specialist - The individuals are located on vessels such as ice breakers which would pose a higher environmental risk. Also, the individuals are monitoring at the beginning and the end of the shipping season, which represent ice periods which are environmentally riskier and this timing was agreed to by QIA.<br><br>The program was repeated in 2019 and was reported on in the 2019 annual monitoring report, which was issued in May 2020.<br><br>Manager, Community Resource Services(Sept 2021/Feb 2022): MMON program was initiated in 2020 and is continuing into 2021.  |
|            |   | 6.d. The intent of establishing monitoring stations under Subsection 13.3.2 will be to complement or potentially substitute for the need for ship monitors. The Joint Executive Committee will periodically assess the effectiveness of ship monitoring and other monitoring methods as the Project evolves. | 6.d. Has the Joint Executive Committee periodically assessed the effectiveness of ship monitoring and other monitoring methods as the Project evolves?   | Yes                                | No                                      | No                                  | Completed | IIBA Reporting Specialist   | "2019 IIBA Annual Implementation Report" (refer to C-22B-26.) (Section 2.3 Additional Measure for Optimizing Inuit Employment and Training, Page 12-13)   | Interviewed IIBA Reporting Specialist (as part of December 2019 report) - JEC discussed shipping related concerns and the effectiveness of ship monitoring prior to December 31, 2019.  |

**Inuit Impact and Benefit Agreement (IIBA) Commitments**

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|-----------|----------------------------------|--|--|------------------------------------|---|-------------------------------------|-----------|---|---|--|
| 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? | Not Applicable                     | No                                      | No                                  | Completed | Manager Environmental Social Governance | "2019 Ship-Based Observer Program" Report (July 2020 version), Executive Summary' (Page 3) (refer to C-22B-2) | Interviewed Sustainability Specialist - The shipboard observer program was repeated in 2019 and was reported on in the 2019 annual monitoring report, which was issued in May 2020. Therefore, the 2019 program report is the most recent and relevant evidence as of December 31, 2021.   |
|           |                                  | 7.b. The reports shall be delivered to the Joint Executive Committee and included in the Annual IIBA Implementation Report.      | 7.b. Were the reports delivered to the Joint Executive Committee and included in the Annual IIBA Implementation Report?      | Not Applicable                     | No                                      | No                                  | Completed | Manager Environmental Social Governance | "2019 Ship-Based Observer Program" Report (July 2020 version), Executive Summary' (Page 4) (refer to C-22B-2) | Interviewed Sustainability Specialist - The shipping and environmental monitors are not Baffinland employees and do not report directly to Baffinland, which results in Baffinland being at the mercy of their submission to be able to include it Baffinland's annual IIBA reporting and to the JEC. Baffinland received the shipping and environmental monitors' report in May 2020, which was past the annual IIBA and JEC report issued date of March 31, 2020. Since the timing of the report is out of Baffinland's control, this Audit Question has been determined to be N/A. Program not operating in 2021 due to Covid restrictions. |

**Inuit Impact and Benefit Agreement (IIBA) Commitments**

|                         |                |
|-------------------------|----------------|
| <b>Name of Auditor:</b> | BDO Canada LLP |
| <b>Date of Audit:</b>   | 2023-06-30     |

| Completion Rate:  |     |
|---|-----|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 49  |
| Percentage of applicable audit questions with evidence provided supporting completion of the audit question | 96% |

| 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    | Responsible Position      | Documented Evidence  | Interview Notes  |
|-----------|----------------------------------|--|--|------------------------------------|---|-------------------------------------|-----------|---------------------------|--|--|
| 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? | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to "Spill at Sea Response Plan" document, 'Environmental Information' Appendix 4 (Page 136) (refer to C-22B-8)<br><br>Refer to Section 3.4 Emergency Management and Response in C-23A-C DRAFT Shipping and Marine Wildlife Management Plan   | PDW IIBA Compliance Lead (March 2022): Baffinland's Shipping and Marine Wildlife Management Plan (C-6) provides details on all of the various types of information that were considered in order to incorporate safety, spill response operational plans and mitigation measures.<br><br>Inuit are able to travel safely and pursue harvesting activities throughout the shipping season as Baffinland has put in place measures to avoid and modify its activities in consideration of ecological factors and Inuit activities (e.g., shipping no-go zones based on hunting areas and ecological significance as identified by Inuit Traditional Knowledge) all while allowing Baffinland navigation to and from Milne Port.<br><br>Section 3 Emergency Management and Response (C-6) discusses spill prevention and management; Sections 4 and 5 describes shipping mitigation and management measures related to various commitments and ecological, land use and harvesting considerations. Specifically, Section 5.3 describes how the various community, environmental and ecological factors were taken into consideration.<br><br>As a whole Section 6 describes all of the various procedures put in place describes how Baffinland shares information about its activities so that Inuit may participate in harvesting activities and travel safely (Section 6.5.1). The hiring of shipping monitors in the community allows for any issues that may be in conflict with harvesting activities to be reported to the shipping monitors. In addition, the use of vessel tracking software tool to monitor vessel compliance (e.g., adherence to specific vessel speeds, shipping route, avoidance of no-go zones) aims to ensure Inuit are able to travel safely in the area and harvest. |
| 9         | 14.3 Annual Project Review Forum | 9. The Parties agree to hold an Annual Project Review Forum (referred to in this Article 14 as the "Forum") at which QIA and the Company shall discuss Project related issues directly with members from impacted communities.   | 9. Did the Parties hold an Annual Project Review Forum (referred to in this Article 14 as the "Forum") at which QIA and Baffinland discussed Project related issues directly with members from impacted communities?   | Yes                                | Yes                                     | Yes                                 | Completed | IIBA Reporting Specialist | <a href="https://www.baffinland.com/media-centre/news-releases/annual-project-review-forum-aprf-returns-to-pond-inlet">https://www.baffinland.com/media-centre/news-releases/annual-project-review-forum-aprf-returns-to-pond-inlet</a><br><br><a href="https://www.qia.ca/the-mary-river-project-annual-project-review-forum-pond-inlet/">https://www.qia.ca/the-mary-river-project-annual-project-review-forum-pond-inlet/</a>   | 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.<br><br>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.<br><br>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 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)?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to slides 102-103 in C-23A-8 - 2023 NIRB Mitigation Workshop Presentation<br><br>Refer to Section 4.3 (p. 44), Section 4.4 (p. 45-47), Section 4.5 (p. 47-51), Section 4.6 (p. 51-54) of A-23A-1A 2022 NIRB Annual Report  | Interviewed Sustainability Specialist (Sept. 28, 2023): Baffinland is currently meeting all mitigation and monitoring requirements outlined in PC No. 005 Amendment 4. Status of compliance for all provisions related to mitigation and monitoring are outlined in Appendix A.2 of the 2022 NIRB Annual Report, all of which were listed as compliant or not applicable for Baffinland's self assessment. In addition, Baffinland is voluntarily implementing additional mitigation measures and environmental monitoring programs, including but not limited to: a proposed collaborative dust monitoring program with NRCan, a collaborative ballast water monitoring program with DFO, continued 9 kn speed restriction within the RSA, internal communications protocol with community, live tracking of vessels, etc.  |
|           |                                  | 10.b. and other mitigation measures and monitoring provisions developed by the Company from time to time through the Environmental, Health and Safety Management System ("EHS System").  | 10.b. Have other mitigation measures and monitoring provisions developed by Baffinland from time to time through the Environmental, Health and Safety Management System ("EHS System")?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to C-23A-8 2023 NIRB Mitigation Workshop Presentation, Slides 10-25, 32-49.<br><br>Refer to the 2022 NIRB Annual Report (A-23A-1A): Section 4.6 (p. 51-54), Section 4.6.2 (p. 73-75), Section 4.6.4 (p. 103-104), Section 4.6.5 (p. 119-121), Section 4.6.6 (p. 144-146), Section 4.6.7 (p. 166-169), Section 4.6.8 (p. 186-187), Section 4.6.9 (p. 239-240), Section 4.6.10 (p. 264-268), Section 4.6.11 (p. 336-339), Section 4.7.1 (p. 451-452), Section 4.7.2 (p. 469), Section 4.7.3 (p. 491-492), Section 4.7.4 (p. 505), Section 4.7.5 (p. 520-522), Section 4.7.6 (p. 536-537), Section 4.7.7 (p. 546-548), Section 4.7.8 (p. 561-562), Section 4.7.9 (p. 564), Section 4.8.1 (p. 570), Section 4.8.2 (p. 585).  |  |
|           |                                  | 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                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Slides 4-7 in A-23A-1A1 Marine Environment Monitoring Programs Presentation<br><br>Refer to Slide 7 in A-23A-1A2 Terrestrial Environment Monitoring Programs Presentation<br><br>Refer to the 2022 NIRB Annual Report (A-23A-1A): Section 4.6 (p. 51-54), Section 4.6.2 (p. 73-75), Section 4.6.4 (p. 103-104), Section 4.6.5 (p. 119-121), Section 4.6.6 (p. 144-146), Section 4.6.7 (p. 166-169), Section 4.6.8 (p. 186-187), Section 4.6.9 (p. 239-240), Section 4.6.10 (p. 264-268), Section 4.6.11 (p. 336-339), Section 4.7.1 (p. 451-452), Section 4.7.2 (p. 469), Section 4.7.3 (p. 491-492), Section 4.7.4 (p. 505), Section 4.7.5 (p. 520-522), Section 4.7.6 (p. 536-537), Section 4.7.7 (p. 546-548), Section 4.7.8 (p. 561-562), Section 4.7.9 (p. 564), Section 4.8.1 (p. 570), Section 4.8.2 (p. 585). |  |
|           |                                  | 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                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to slides 32-49 in C-23A-8 2023 NIRB Marine Mitigation Workshop Presentation<br><br>Refer to the 2022 NIRB Annual Report (A-23A-1A): Section 4.6 (p. 51-54), Section 4.6.2 (p. 73-75), Section 4.6.4 (p. 103-104), Section 4.6.5 (p. 119-121), Section 4.6.6 (p. 144-146), Section 4.6.7 (p. 166-169), Section 4.6.8 (p. 186-187), Section 4.6.9 (p. 239-240), Section 4.6.10 (p. 264-268), Section 4.6.11 (p. 336-339), Section 4.7.1 (p. 451-452), Section 4.7.2 (p. 469), Section 4.7.3 (p. 491-492), Section 4.7.4 (p. 505), Section 4.7.5 (p. 520-522), Section 4.7.6 (p. 536-537), Section 4.7.7 (p. 546-548), Section 4.7.8 (p. 561-562), Section 4.7.9 (p. 564), Section 4.8.1 (p. 570), Section 4.8.2 (p. 585).   |  |

Inuit Impact and Benefit Agreement (IIBA) Commitments

|                  |                |
|------------------|----------------|
| Name of Auditor: | BDO Canada LLP |
| Date of Audit:   | 2023-06-30     |

| Completion Rate:  |     |
|---|-----|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 49  |
| Percentage of applicable audit questions with evidence provided supporting completion of the audit question | 96% |

| 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    | Responsible Position      | Documented Evidence   | Interview Notes  |
|-----------|----------------------------------|--|---|------------------------------------|---|-------------------------------------|-----------|---------------------------|---|--|
| 11        | 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:<br>11.a. To supplement the baseline data;  | As part of the Baffinland EHS System, is there a series of monitoring programs on a continuous basis for the following purposes:<br>11.a. To supplement the baseline data?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to A-23A-1A1 Marine Environment Monitoring Programs Presentation<br>A-23A-1A2 Terrestrial Environment Monitoring Programs Presentation<br>Refer to Section 3 of A-23A-1A3 DRAFT Marine Monitoring Plan<br>Refer to Section 4 of A-23A-1A4 DRAFT Terrestrial Environment Mitigation and Monitoring Plan<br><br>Refer to the 2022 NIRB Annual Report (A-23A-1A):<br>Section 4.6 (p. 51-54), Section 4.6.2 (p. 73-75), Section 4.6.4 (p. 103-104), Section 4.6.5 (p. 119-121), Section 4.6.6 (p. 144-146), Section 4.6.7 (p. 166-169), Section 4.6.8 (p. 186-187), Section 4.6.9 (p. 239-240), Section 4.6.10 (p. 264-268), Section 4.6.11 (p. 336-339), Section 4.7.1 (p. 451-452), Section 4.7.2 (p. 469), Section 4.7.3 (p. 491-492), Section 4.7.4 (p. 505), Section 4.7.5 (p. 520-522), Section 4.7.6 (p. 536-537), Section 4.7.7 (p. 546-548), Section 4.7.8 (p. 561-562), Section 4.7.9 (p. 564), Section 4.8.1 (p. 570), Section 4.8.2 (p. 585). |  |
|           |                                  | 11.b. To comply with environmental, regulatory and contractual requirements;   | 11.b. To comply with environmental, regulatory and contractual requirements?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to the 2022 NIRB Annual Report (A-23A-1A):<br>Section 4.6 (p. 51-54), Section 4.6.2 (p. 73-75), Section 4.6.4 (p. 103-104), Section 4.6.5 (p. 119-121), Section 4.6.6 (p. 144-146), Section 4.6.7 (p. 166-169), Section 4.6.8 (p. 186-187), Section 4.6.9 (p. 239-240), Section 4.6.10 (p. 264-268), Section 4.6.11 (p. 336-339), Section 4.7.1 (p. 451-452), Section 4.7.2 (p. 469), Section 4.7.3 (p. 491-492), Section 4.7.4 (p. 505), Section 4.7.5 (p. 520-522), Section 4.7.6 (p. 536-537), Section 4.7.7 (p. 546-548), Section 4.7.8 (p. 561-562), Section 4.7.9 (p. 564), Section 4.8.1 (p. 570), Section 4.8.2 (p. 585).   |  |
|           |                                  | 11.c. To validate the predictions relating to the potential effects;   | 11.c. To validate the predictions relating to the potential effects?  | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to Slides 4-7 in A-23A-1A1 Marine Environment Monitoring Programs Presentation<br>Refer to Slide 7 in A-23A-1A2 Terrestrial Environment Monitoring Programs Presentation<br><br>Refer to the 2022 NIRB Annual Report (A-23A-1A):<br>Section 4.6 (p. 51-54), Section 4.6.2 (p. 73-75), Section 4.6.4 (p. 103-104), Section 4.6.5 (p. 119-121), Section 4.6.6 (p. 144-146), Section 4.6.7 (p. 166-169), Section 4.6.8 (p. 186-187), Section 4.6.9 (p. 239-240), Section 4.6.10 (p. 264-268), Section 4.6.11 (p. 336-339), Section 4.7.1 (p. 451-452), Section 4.7.2 (p. 469), Section 4.7.3 (p. 491-492), Section 4.7.4 (p. 505), Section 4.7.5 (p. 520-522), Section 4.7.6 (p. 536-537), Section 4.7.7 (p. 546-548), Section 4.7.8 (p. 561-562), Section 4.7.9 (p. 564), Section 4.8.1 (p. 570), Section 4.8.2 (p. 585).   |  |
|           |                                  | 11.d. To improve management plans;   | 11.d. To improve management plans;  | Yes                                | Yes                                     | Yes                                 | Completed | Sustainability Specialist | Refer to Section 6 of A-23A-1A4 DRAFT Terrestrial Environment Mitigation and Monitoring Plan<br>Refer to Section 6 of A-23A-1A3 DRAFT Marine Monitoring Plan<br><br>Refer to the 2022 NIRB Annual Report (A-23A-1A):<br>Section 4.6 (p. 51-54), Section 4.6.2 (p. 73-75), Section 4.6.4 (p. 103-104), Section 4.6.5 (p. 119-121), Section 4.6.6 (p. 144-146), Section 4.6.7 (p. 166-169), Section 4.6.8 (p. 186-187), Section 4.6.9 (p. 239-240), Section 4.6.10 (p. 264-268), Section 4.6.11 (p. 336-339), Section 4.7.1 (p. 451-452), Section 4.7.2 (p. 469), Section 4.7.3 (p. 491-492), Section 4.7.4 (p. 505), Section 4.7.5 (p. 520-522), Section 4.7.6 (p. 536-537), Section 4.7.7 (p. 546-548), Section 4.7.8 (p. 561-562), Section 4.7.9 (p. 564), Section 4.8.1 (p. 570), Section 4.8.2 (p. 585).   | 24-Aug-2023 (Sustainability Specialist): All Management Plans updated in 2023 for the Sustaining Operations Proposal include a section that outlines scheduled updates for the Management Plan, as well as an annual review period.  |
|           |                                  | 11.e. To support and refine adaptive management processes and procedures; and  | 11.e. To support and refine adaptive management processes and procedures?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to A-23A-1A5 DRAFT Adaptive Management Plan<br>Refer to slides 32-49 in C-23A-8 2023 NIRB Marine Mitigation Workshop Presentation<br><br>Refer to the 2022 NIRB Annual Report (A-23A-1A):<br>Section 4.6 (p. 51-54), Section 4.6.2 (p. 73-75), Section 4.6.4 (p. 103-104), Section 4.6.5 (p. 119-121), Section 4.6.6 (p. 144-146), Section 4.6.7 (p. 166-169), Section 4.6.8 (p. 186-187), Section 4.6.9 (p. 239-240), Section 4.6.10 (p. 264-268), Section 4.6.11 (p. 336-339), Section 4.7.1 (p. 451-452), Section 4.7.2 (p. 469), Section 4.7.3 (p. 491-492), Section 4.7.4 (p. 505), Section 4.7.5 (p. 520-522), Section 4.7.6 (p. 536-537), Section 4.7.7 (p. 546-548), Section 4.7.8 (p. 561-562), Section 4.7.9 (p. 564), Section 4.8.1 (p. 570), Section 4.8.2 (p. 585).  |  |
|           |                                  | 11.f. To address new or additional issues identified and agreed to by the Parties from time to time.   | 11.f. To address new or additional issues identified and agreed to by the Parties from time to time?  | Yes                                | Yes                                     | Yes                                 | Completed | Sustainability Specialist | Refer to C-23-16 MEWG Action Tracker and C-23-17 TEWG Action Tracker<br><br>Refer to the 2022 NIRB Annual Report (A-23A-1A):<br>Section 4.6 (p. 51-54), Section 4.6.2 (p. 73-75), Section 4.6.4 (p. 103-104), Section 4.6.5 (p. 119-121), Section 4.6.6 (p. 144-146), Section 4.6.7 (p. 166-169), Section 4.6.8 (p. 186-187), Section 4.6.9 (p. 239-240), Section 4.6.10 (p. 264-268), Section 4.6.11 (p. 336-339), Section 4.7.1 (p. 451-452), Section 4.7.2 (p. 469), Section 4.7.3 (p. 491-492), Section 4.7.4 (p. 505), Section 4.7.5 (p. 520-522), Section 4.7.6 (p. 536-537), Section 4.7.7 (p. 546-548), Section 4.7.8 (p. 561-562), Section 4.7.9 (p. 564), Section 4.8.1 (p. 570), Section 4.8.2 (p. 585).   | 24-Aug-2023 (Sustainability Specialist): There are many ways for the public and regulators to submit feedback on Baffinland's operations and monitoring programs, including community engagement events/roundtables, as well as commenting on all documentation posted to the NIRB Public Registry. Additionally, there are Working Groups, including the Marine (MEWG) and Terrestrial Environment Working Group (TEWG). All requests submitted through these Working Groups are tracked by Baffinland and status updates are provided at the subsequent meeting. Additionally, Baffinland is working to revise the Terms of Reference for these WGs, which includes a formal recommendation process for members. |
|           |                                  | 12.a. If the collection and use of Inuit Qaujimatjatuqangit 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 Qaujimatjatuqangit 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? | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to the 2022 NIRB Annual Report (A-23A-1A):<br>Section 4.6 (p. 51-54), Section 4.6.2 (p. 73-75), Section 4.6.4 (p. 103-104), Section 4.6.5 (p. 119-121), Section 4.6.6 (p. 144-146), Section 4.6.7 (p. 166-169), Section 4.6.8 (p. 186-187), Section 4.6.9 (p. 239-240), Section 4.6.10 (p. 264-268), Section 4.6.11 (p. 336-339), Section 4.7.1 (p. 451-452), Section 4.7.2 (p. 469), Section 4.7.3 (p. 491-492), Section 4.7.4 (p. 505), Section 4.7.5 (p. 520-522), Section 4.7.6 (p. 536-537), Section 4.7.7 (p. 546-548), Section 4.7.8 (p. 561-562), Section 4.7.9 (p. 564), Section 4.8.1 (p. 570), Section 4.8.2 (p. 585).   |  |

Inuit Impact and Benefit Agreement (IIBA) Commitments

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| Name of Auditor: | BDO Canada LLP |
| Date of Audit:   | 2023-06-30     |

| Completion Rate:  |     |
|---|-----|
| Total # of audit questions with evidence provided supporting completion of the audit question               | 49  |
| Percentage of applicable audit questions with evidence provided supporting completion of the audit question | 96% |

| 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    | Responsible Position      | Documented Evidence  | Interview Notes  |
|-----------|---|--|--|------------------------------------|---|-------------------------------------|-----------|---------------------------|--|--|
| 12        | 15.6. 2 Final EIS Impact Projections: Different or Greater Significance of Foreseen Impacts | 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?   | Yes                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to the 2022 NIRB Annual Report (A-23A-1A): Section 4.6 (p. 51-54), Section 4.6.2 (p. 73-75), Section 4.6.4 (p. 103-104), Section 4.6.5 (p. 119-121), Section 4.6.6 (p. 144-146), Section 4.6.7 (p. 166-169), Section 4.6.8 (p. 186-187), Section 4.6.9 (p. 239-240), Section 4.6.10 (p. 264-268), Section 4.6.11 (p. 336-339), Section 4.7.1 (p. 451-452), Section 4.7.2 (p. 469), Section 4.7.3 (p. 491-492), Section 4.7.4 (p. 505), Section 4.7.5 (p. 520-522), Section 4.7.6 (p. 536-537), Section 4.7.7 (p. 546-548), Section 4.7.8 (p. 561-562), Section 4.7.9 (p. 564), Section 4.8.1 (p. 570), Section 4.8.2 (p. 585). |  |
|           |   | 12.c. These measures will be reviewed by the Forum pursuant to Article 14 and by the Joint Executive Committee pursuant to Section 14.14.              | 12.c. Have these measures been reviewed by the Forum pursuant to Article 14 and by the Joint Executive Committee pursuant to Section 14.14?        | Yes                                | No                                      | Yes                                 | Completed | IIBA Reporting Specialist | <a href="https://www.baffinland.com/media-centre/news-releases/annual-project-review-forum-aprf--returns-to-pond-inlet">https://www.baffinland.com/media-centre/news-releases/annual-project-review-forum-aprf--returns-to-pond-inlet</a><br><a href="https://www.qia.ca/the-mary-river-project-annual-project-review-forum-pond-inlet/">https://www.qia.ca/the-mary-river-project-annual-project-review-forum-pond-inlet/</a>   | Interviewed IIBA Reporting Specialist - In 2021, the Annual Project Review Forum has not yet occurred due to COVID-19 travel restrictions put in place by the Government. Reviewed at the forum in 2019.<br><br>APRF has yet to be held in 2022.<br><br>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.<br><br>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 |
| 13        | 15.8 Environmental Monitors   | 13.a. The Company shall pay QIA the cost to fund a full-time presence on site for Environmental Monitors to be appointed and employed solely by QIA... | 13.a. Has Baffinland paid QIA the cost to fund a full-time presence on site for Environmental Monitors to be appointed and employed solely by QIA? | Yes                                | No                                      | No                                  | Completed | IIBA Reporting Specialist | "Environmental Monitor Operating Procedures Manual" document, "Description of the IIBA & Environmental Monitor Commitment" (refer to C-22B-28, 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?                           | Not Applicable                     | No                                      | No                                  | Completed | IIBA Reporting Specialist | N/A  | Interviewed IIBA Reporting Specialist - These employees are employed by QIA and not Baffinland, therefore they report directly to QIA and Baffinland does not have reports available for this audit.   |
|           |   | 13.c. and provide written reports to QIA and the Company.  | 13.c. Do They provide written reports to QIA and Baffinland?   | Not Applicable                     | No                                      | No                                  | Completed | IIBA Reporting Specialist | N/A  | Interviewed IIBA Reporting Specialist - These employees are employed by QIA and not Baffinland, therefore they report directly to QIA and Baffinland does not have reports available for this audit.   |

Inuit Impact and Benefit Agreement (IIBA) Commitments

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| Name of Auditor: | BDO Canada LLP |
| Date of Audit:   | 2023-06-30     |

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| Total # of audit questions with evidence provided supporting completion of the audit question               | 49  |
| Percentage of applicable audit questions with evidence provided supporting completion of the audit question | 96% |

| 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    | Responsible Position      | Documented Evidence  | Interview Notes   |
|--------------|--------------------------------------|--|---|------------------------------------|---|-------------------------------------|-----------|---------------------------|--|---|
| 13 (cont'd)  | 15.8 Environmental Monitors (cont'd) | 13.d. The Environmental Monitors shall attend the Project site with a copy of all environmental approval conditions, including any applicable 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?   | Yes                                | No                                      | No                                  | Completed | IIBA Reporting Specialist | "Environmental Monitor Operating Procedures Manual" document, "Description of the IIBA & Environmental Monitor Commitment" (refer to C-22B-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                                  | Completed | IIBA Reporting Specialist | "Environmental Monitor Operating Procedures Manual" document, "Description of the IIBA & Environmental Monitor Commitment" (refer to C-22B-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                                | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to slides 102-103 in C-23A-8 - 2023 NIRB Mitigation Workshop Presentation<br>Refer to Section 4.3 (p. 44), Section 4.4 (p. 45-47), Section 4.5 (p. 47-51), Section 4.6 (p. 51-54) of A-23A-1A 2022 NIRB Annual Report  |   |
|              |                                      | 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 in the NIRB Project Certificate?  | No                                 | Yes                                     | No                                  | Completed | Sustainability Specialist | Refer to slides 102-103 in C-23A-8 - 2023 NIRB Mitigation Workshop Presentation<br>Refer to Section 4.3 (p. 44), Section 4.4 (p. 45-47), Section 4.5 (p. 47-51), Section 4.6 (p. 51-54) of A-23A-1A 2022 NIRB Annual Report  | Interviewed IIBA Reporting Specialist - The Annual reports outline the status of compliance with terms and conditions of the PC. Since they are not all marked as compliant, evidence provided does not support the completion of the Audit Question. "The Status of PC Conditions in 2020" is an appendix attached to the 2020 annual report to the Nunavut Impact Review Board. The 2020 annual report to the Nunavut Impact Review Board was issued in May 2021. Therefore, the 2020 report is the most recent and relevant evidence as of December 31, 2021.<br>Sustainability specialist/Manager, Community Resource Services (Sept 2022);<br>Therefore, the 2021 NIRB 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 | 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 sections noted below (page numbers are for the pdf, not the document itself). The concordance tables also list all of the requirements for the Annual Report and where the info can be found within each report.<br>Type A Water License 2AM-MRY1325 - Pages 36-64 (Sections on Water Use, Waste Management, Reported Incidents, Monitoring) and 316-321 (Concordance Table)<br>Type B Water License 2BE-MRY2131 - Pages 4-14 (Parts B-J of Licence) (refer to C-22B-29) | 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.<br>Steve Borcsok, Approvals Manager (Sept 2022); Type B Water Licence has been renewed, new version has been provided in documented evidence  |
| <b>Total</b> |                                      |  |   | <b>57</b>                          | <b>57</b>                               | <b>57</b>                           |           |                           |  |   |
| <b>Yes</b>   |                                      |  |   | <b>49</b>                          | <b>35</b>                               | <b>7</b>                            |           |                           |  |   |