



Kugluktuk

Bathurst Inlet
Kingaok

Bay Chimo
Umingmaktok

Cambridge Bay
Ikaluktutiak

Gjoa Haven
Okhoktok

Taloyoak

Kugaaruk

Keith Morrison
Manager, Project Monitoring
Nunavut Impact Review Board
P.O. Box 1360
Cambridge Bay, NU
X0B 0C0

May 28th, 2026

Re: Review of B2Gold Nunavut's 2025 Annual report for Back River Project Certificate NIRB No. 007.

Dear Keith Morrison, the KIA has reviewed B2Gold Nunavut's 2025 Annual Report for the Back River Project Certificate NIRB No. 007.

1) Compliance Monitoring:

The KIA's Framework Agreement (FA) and Inuit Impact and Benefits Agreement (IIBA) with B2Gold Nunavut. cover terms and conditions of NIRB Project Certificate 007.

The Framework Agreement is a confidential agreement between KIA and B2Gold Nunavut that supersedes and replaces all previous contractual arrangements between both parties. Section 3.1 of the FA covers Terms and conditions of land use license and reporting.

Appendix A of Section 3.1 of the Framework Agreement specifies the details of annual reporting by Sabina to the KIA, which is summarized as follows:

B2Gold Nunavut is to provide an annual report to KIA providing details of its operations under any land use License, Advanced Exploration Lease and/or Commercial Lease covering the location and operations area of lands affected, and the nature of facilities and equipment at these sites. In addition, B2Gold Nunavut is to provide details of progressive reclamation or closure activities undertaken during the year and details of all permits, licenses, and authorizations from other regulatory bodies or agencies that are required for operations.

This annual report is to provide information on:

- Ground disturbances including land use activities for camps, infrastructure, equipment, winter roads and trails.
- Fuel and Chemical storage including Chemicals of Potential Concern inventory (COPC), fuel and chemical usage, and spill records.
- Drilling programs, locations, and methods.



- Water use and effects on water.
- Wildlife interaction, data logs, and summaries.
- Waste disposal, waste management practices, inventory of waste on site, and inventory of hazardous materials or non-combustible waste removed from site.
- Closure and reclamation progress is associated with waste management, drilling, and ground disturbance along with associated costs.
- General information on annual inspection activities by staff and other agencies and their results, community consultations, future exploration work plans, submissions to NIRB, NWB, or NPC or other regulators related to mining activity, archaeological sites and burial grounds, and any incidents of storage or possession of alcohol and drugs on site.

B2Gold Nunavut has provided the KIA with the **Back River Project 2025 Annual Report for KIA Framework Agreement** in accordance with Appendix A to Schedule 3.1 of the Framework Agreement. This report is separate from the **Back River Project 2025 Annual Report for Project Certificate No. 007**, which was submitted, to NIRB.

The socio-economic impact of the project on affected communities of Nunavut is covered by the IIBA, which is summarized here.

Inuit Impact and Benefits Agreement (IIBA) – Summary.

The 2025 Socio-Economic Monitoring Report submitted to NIRB was reviewed by KIA. The KIA has noted that 342 Inuit are now employed at the Back River Project working at total of 290,404 hours or 140 FTEs which is 7.2% of the work force. This is a significant increase in the numbers of Inuit employed from previous years. KIA expects that Inuit employment will continue to rise as operations advance and become more routine.

About \$745.4 million in expenditures were made to 772 businesses in 2025. Of this amount, \$154.3 million (21.0%) were expended to 15 Kitikmeot Qualified Businesses.

Most of the indicators for the Back River Project on Population Demographics, Employment, Business Opportunities, and Economic Development are positive while indicators of Education and Training are neutral and Health and Community Well-Being are primarily negative. KIA expects that Education and Training and Health and Community Well-Being indicators will improve overtime as mining operations continue. KIA notes that these indicators are lag indicators which will change with continued economic development.

Overall, the KIA views the project as having a positive impact and continues to work closely with B2 Gold Nunavut on implementing the Inuit Impact and Benefits



Agreement and looks forward to setting both an Inuit Employment Target and an Inuit Training Target in the near future.

Inspection of Back River Project

The KIA conducted its site inspections of the Back River Project from June 26 to 28 and August 18 to 20, 2025. The KIA conducted its inspection of Goose Lake Mine and the Marine Laydown Area (MLA), in our June inspection and a shortened inspection of Goose Lake Mine in August. KIA's internal reports were provided to B2Gold Nunavut.

Internal Report on Back River Project – June 26 to 28, 2025

Summary

The inspection of Goose Lake Mine Site, the Marine Laydown Area (MLA), and George Lake Camp was conducted from June 26 to 28 as per an established inspection schedule. John Roesch of KIA, and Merle Keefe of B2Gold Nunavut conducted the inspection. Eighty (80) site components out of 86 components were inspected in accordance with KIA's established schedule at all three locations. Overall, the Goose Lake Mine Site, MLA, and George Lake Camp are well maintained and in good condition.

Construction and development at the Goose Lake Mine Site area continue at a pace. A new water intake pipeline has been installed and began operation in 2024 supplying water to the mine site. Agitators are located underneath the intake barge to keep water from freezing, and the intake pipeline is heated. Power generation is located 31 metres from the shore and is in good condition. Water usage is monitored and measured daily using a meter in an enclosed and heated C-Can.

The Rascal culverts have water flowing in them and the stream is now marked by signs for monitoring and water sampling. Electronic monitoring of the stream confirms fish migration downstream.

Echo pit is complete and mined out. Ore is being used to commission the mill. The pit is about 800 metres deep. A berm will be added at the top to expand tailings capacity to cover the transition to Umwelt Pit. Echo Pit will be dewatered and capped as planned. Water at Echo Pit is recirculated to the processing plant. The tailings settle to the bottom of the pit with the slurry water at the top.

The processing plant mill was commissioned with ore from Echo Pit. The first dory bar was poured at the end of June. The power plant has three diesel (3) generators operating out of seven (7) generators. Two (2) more generators are to be



installed. The truck shop/warehouse is still under construction. Skimmers and sumps will be installed to capture and recycle water.

The bulk fuel tanks have been completed. All welds were X-rayed for defects. The manufacturer advised not to paint the tanks so that the welds can be visually inspected for undercuts by B2Gold. KIA advises that B2Gold Nunavut should proceed with visual inspections of tank welds. Any weld undercuts should be grounded out. Tanks should then be painted to prevent corrosion.

Reagent containers have been relocated to container laydown area.. Containers are stacked two high and are closed. The containers are more secure than in the previous year. Umwelt pit is active and is being dug out with blasting occurring.

Internal Report on Back River Project – August 18 to 20, 2025

Summary

The inspection of Goose Lake Mine Site was conducted from August 19 to 20 as per an established inspection schedule. Fog prevented travel from Kugluktuk to Goose Lake on August 18 which shortened time at the mine site. John Roesch of KIA, and Merle Keefe of B2Gold Nunavut conducted the inspection. Twelve (12) site components out of 86 components were inspected focusing on those components that had undergone further construction and development since the June inspection. Overall, the Goose Lake Mine Site continues to be well maintained and in good condition. The new quarry crushing area is in full operation. All crushing equipment has been moved here from the old location. Tailings are now being deposited in Echo pit. KIA will receive engineered drawings for building up the top of Echo Pit to increase capacity for transition to Umwelt Pit.

Material at the old ANFO storage area is being moved to the new location. A mixing plant is being constructed using C-Cans at the new ANFO location. A workshop is also being constructed here. Several C-Cans containing ANFO are now stored here.

A new engineered and lined tote facility has been constructed at Umwelt Storage. A new assay laboratory has been built by the Fine Ore Stockpile. The slurry has been cleaned up at the processing plant and plant components are still undergoing commissioning. Two extra generators have been installed at the power plant.

The primary crusher is in operations and is processing 100 tonnes in four days for commissioning the processing plant. It will eventually process 4,000 tonnes per day of ore. The screening building is in operation. Crushed ore from the primary crusher is fed into the screening building for further processing.



The mobile crushing unit is gone from the ROM Stockpile and moved to the new quarry crushing area. The wash bay wall is up separating it from the rest of the truck shop. A stairwell and overhead crane are installed along with a skimmer to remove oil from water. Construction has been done in the rest of the truck shop.

Umwelt pit is now being mined for ore and NPAG rock for construction. Overburden is being stored for reclamation work at Umwelt WRSA. Seep monitoring is being done due to the overburden being wet.

Dewatering of Umwelt Lake is occurring. Water sampling is being done at the end of the discharge pipeline. Water is clean and clear and will flow down into Goose Lake. A sedimentation bag can be added to the end of the discharge pipeline to filter turbid water. After Umwelt Lake is dewatered, the pumps will be moved to Llama Lake for its dewatering.

1) Compliance Status

In 2025, B2Gold Nunavut work done at Back River are the continued development of site roads, pads, and secondary containment facilities, completion of additional bulk fuel tanks and containment modifications, continued mining activities at Echo Pit, Umwelt Pit, and underground, continued harvest of old airstrip esker borrow area, development of building foundations, plant site pad development including the process plant and truck shop, and powerhouse.

Additional 2025 work included building road infrastructure for permanent explosives storage area and Umwelt Saline Water Pond, development of the explosives storage area, upgrading of the accommodation complex and ancillary facilities, extension of the all-weather airstrip, de-watering Umwelt and Llama Lake, exploration drilling, and on-going environmental monitoring programs.

B2Gold Nunavut will continue with engineering and procurement, construction, mining and exploration activities in 2026. Overall mine optimization will occur along with updates to the water and load balance model, along with geotechnical drill programs.

There will be continued development of road, pads and secondary containment areas throughout the project. Upgrades will occur to the waste management infrastructure in the Marine Laydown Area (MLA) as well as improvements to the fuel pump and dispensing stations at the MLA.

The Winter Ice Road (WIR) will be reconstructed, and exploration drilling, mapping, and rock sampling will occur at George Camp in 2026.



Overall, B2Gold Nunavut. is following its permits, licenses, and agreements, however KIA’s consultants have found Project Certificate Conditions (PCC), 8, 46, 47, 48, and 50 to be not compliant.

KIA’s consultants find that B2Gold Nunavut has presented adequate information to demonstrate that the Back River Project has complied with most of the project certificate terms and conditions.

2) Effects of Monitoring:

a) Whether the conclusions reached by B2Gold Nunavut in the 2024 Annual Report Are Valid.

KIA’s consultants in the areas of wildlife, fisheries, water quality, and geotechnical engineering reviewed the 2025 Annual Report for Back River Project Certificate NIRB no, 007 and the following documents:

- Appendix A-1. Figure 1
- Appendix A-2. Figure 2
- Appendix B. 2025 Socio-Economic Monitoring Report
- Appendix C. 2025 Wildlife Mitigation and Monitoring Report
- Appendix D. Operational Update Memorandum.
- Appendix E. Air Quality Monitoring and Management Plan.
- Appendix F-1. Site-wide Ground Thermal Monitoring – Annual Report.
- Appendix F-2. Site-wide Ground Thermal Monitoring Plan.
- Appendix G. Goose & MLA Project Sites – 2025 Annual Geotechnical Inspection.
- Appendix H. 2025 Aquatic Effects Management Plan Report.
- Appendix I. Fish Offsetting Plan.
- Appendix J. Goose Lake Downstream Fish and Fish Habitat Monitoring: 2025 Technical Memorandum.

Overall, our consultants find B2Gold Nunavut’s conclusions in the 2025 Annual Report mostly valid, but with some of the Project Terms of Conditions only being partially met or not compliant.

Our consultants comments and recommendations concerning these project certificate conditions will be presented in the next section of our response to NIRB.



b) Any areas of significance requiring further supporting information or changes to the monitoring program, which may be required.

1.0 Back River 2025 Annual Report to NIRB

1.1 KIA-NIRB-01

Review Comment Number	KIA-NIRB-01
Subject/Topic	Potential typo in the main text
References	Back River project: air quality monitoring and management plan (Appendix E): March 23, 2026 <ul style="list-style-type: none"> • 3. IMPLEMENTATION (Page 3-1)
Summary	Confusing statement
Detailed Review Comment	In the main text, it is stated: “Monitoring (e.g., continuous, etc., examples) will be the principal mechanism by which the effectiveness of this Plan is determined.” The examples provided are difficult to understand and may contain a typo.
Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> • Please rewrite this sentence to make it easier to understand.
Agree or Disagree with Compliance Statement	N/A
Importance	Low

1.2 KIA-NIRB-02

Review Comment Number	KIA-NIRB-02
Subject/Topic	Potential error in the CAAQS
References	Back River project: air quality monitoring and management plan (Appendix E): March 23, 2026 <ul style="list-style-type: none"> • Table 4.1-1: Relevant Ambient Air Quality Standards and Guidelines (Page 4-2)
Summary	Standard for Fine Particulate Matter does not match with CCME
Detailed Review	In the table, the annual standard for PM _{2.5} is stated as 8 µg/m ³ ;



Comment	however, on the CCME website, the actual standard is listed as 8.8 $\mu\text{g}/\text{m}^3$: https://ccme.ca/en/air-quality-report
Recommendation/Request	The KIA requests the following: <ul style="list-style-type: none"> • Please revise the standard used to match the official standard.
Agree or Disagree with Compliance Statement	N/A
Importance	Moderate

1.3 KIA-NIRB-03

Review Comment Number	KIA-NIRB-03
Subject/Topic	Location of passive air quality monitoring stations
References	Back River project: air quality monitoring and management plan (Appendix E): March 23, 2026 <ul style="list-style-type: none"> • Table 7.1-1: Back River Project Air Quality and Meteorological Monitoring Stations (Page 7-2)
Summary	Location of passive and dustfall stations do not follow wind rose charts
Detailed Review Comment	Considering that the predominant wind directions are from north to south and from west to east, based on data from the Goose station, please clarify why all monitoring stations are located southeast of the Goose Plant Site. This placement may miss pollutants transported to the south and east. If the stations were selected based on these wind directions, averaging the wind directions may produce misleading results by missing high concentrations in both downwind directions. Please also clarify why there are no monitoring stations on the east side of the pile.
Recommendation/Request	The KIA requests the following: <ul style="list-style-type: none"> • Please clarify the criteria used for locating passive and dustfall stations. • Given that some exceedances are being measured already (see next comment), are the opportunities to add or adjust locations given that there is now more data on predominant wind direction than when the plan was developed?
Agree or Disagree with Compliance Statement	N/A
Importance	High



1.4 KIA-NIRB-04

Review Comment Number	KIA-NIRB-04
Subject/Topic	Mitigation measures for the elevated concentration of pollutants.
References	Goose Project 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> • Table TC2-5 Goose Property Dustfall Monitoring 2025 Results • Table TC2-7 Goose AQ Station T640 PM10 and PM2.5 Monitoring 2025 Results • Table TC2-10 PM10 and PM2.5 24-hour Exceedances • Table TC2-11 Goose AQ Station Kunak NO2 Monitoring Results
Summary	Pollutant concentrations exceed the applicable standard, but no mitigation measures have been proposed.
Detailed Review Comment	While the AQMMP report includes some mitigation measures for fugitive dust, no information could be found on how elevated NO ₂ concentrations would be controlled. Additionally, for dustfall, PM _{2.5} , and PM ₁₀ , the exact sources of the pollutants are not clearly identified, so it is unclear how those mitigation measures would be applied.
Recommendation/Request	The KIA requests the following: <ul style="list-style-type: none"> • As pollutant concentrations exceed the applicable standards in some cases, please clarify, for each case, what mitigation measures will be applied to prevent similar exceedances in the future.
Agree or Disagree with Compliance Statement	N/A
Importance	High

1.5 KIA-NIRB-05

Review Comment Number	KIA-NIRB-05
Subject/Topic	Unsuitable sensor
References	Goose Project 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> • Project Certificate Condition No. 2 (Page 4-24)
Summary	The sensor used at Kunak does not appear to be suitable for these climatic conditions.
Detailed Review	On page 4-24 it is stated: "It should be noted that the Kunak PM sensor is a lower grade sensor in comparison to the T640; the T640



Comment	exceeds the US EPA Class III Federal Equivalent Method (FEM) PM2.5 mass concentration requirements and is rated for temperatures as low as -40°C, whereas the Kunak PM sensor is only rated to -10°C and does not meet the US EPA Class II FEM criteria.” As this sensor does not meet EPA criteria, it is unclear why it was not replaced with a more reliable sensor.
Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> • Please clarify why the sensor used at the Kunak station was not replaced with a more reliable sensor that is better suited to the climatic conditions in the study area. • Please replace the sensor with one appropriate to climate conditions in the Arctic.
Agree or Disagree with Compliance Statement	N/A
Importance of Issue	High

1.6 KIA-NIRB-06

Review Comment Number	KIA-NIRB-06
Subject/Topic	PM10 concentration at Goose project location
References	Goose Project 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> • Table TC2-10 PM10 and PM2.5 24-hour Exceedances
Summary	Most of the exceedances occurred in July and August, when the wind direction was not toward the Goose station. Therefore, we would suspect that pollutant concentrations may have been even higher in other areas.
Detailed Review Comment	Based on Table TC2-10, it seems that most of the exceedances occurred during July and August. However, the wind rose charts indicate that the predominant wind direction in July was from the north, and in August from the north and southwest. These wind directions do not seem to place the Goose AQ station directly downwind of the likely source areas.
Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> • Please clarify whether pollutant concentrations may have been higher in other downwind areas that were not monitored. • Use the monitoring results and consider whether additional monitoring locations should be added.
Agree or Disagree with Compliance Statement	N/A



Importance	High
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1.7 KIA-NIRB-07

Review Comment Number	KIA-NIRB-07
Subject/Topic	Impact of wildfires on air quality
References	Goose Project 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> • Project Certificate Condition No. 2 (Page 4-26)
Summary	In some cases, PM _{2.5} exceedances are attributed to wildfires without sufficient justification.
Detailed Review Comment	On Page 4-26, wildfires are identified as one potential reason for the PM _{2.5} exceedances for Group 2 and Group 3; however, the report does not provide sufficient supporting evidence. This type of attribution should be supported by real-time data, such as regional monitoring results or observations from nearby stations, rather than assumptions. On the same page, it is stated: “Wildfires were burning in the Northwest Territories during these dates (NRCan 2026) and based on historical Ozone Mapping and Profiler Suite (OMPS) aerosol index data, there was smoke near the Project on or around these dates (NASA 2026). Wildfire smoke therefore was likely the cause of these exceedances.” The assessment should provide additional site and time-specific evidence, such as wind direction, nearby air quality data (if available), and pollutant trends before and after the exceedance events.
Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> • Please justify the claims regarding the impact of wildfires on air quality using real data, such as wind direction on those specific days and the locations of the wildfires. • Please also provide this information for the day before and the day after each exceedance. • Please add a map showing OMPS data around the Project area, including areas of elevated smoke.
Agree or Disagree with Compliance Statement	N/A
Importance	High

1.8 KIA-NIRB-08

Review Comment Number	KIA-NIRB-08
Subject/Topic	NO ₂ level



Detailed Review Comment	On page 4-47 it is stated: “Total annual GHG emissions have increased in 2025 in comparison to 2024. This increase is largely attributed to an increase in diesel consumption as the Project entered its operation phase in 2025.” However, without more information about the 2024 estimates, this comparison is difficult to interpret.
Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> • For this comparison, please add the estimated 2024 GHG emissions by adding the amount the total GHG emissions have increased by to the sentence noted.
Agree or Disagree with Compliance Statement	N/A
Importance	High

1.10 KIA-NIRB-10

Review Comment Number	KIA-NIRB-10
Subject/Topic	WIR Vegetation Monitoring Plots
References	B2Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> • Project Condition No. 34, Pages 4-119 to 4-120
Summary	Changes to vegetation monitoring plots along the WIR are not reported.
Detailed Review Comment	Vegetation monitoring plots along the WIR are routinely replaced if the alignment of the road changes (Page 4-120). Since these plots are meant to track trends over time, it is important to know which and how many plots are original and which and how many replacements are. If there are no remaining original plots, it is unclear how detection of changes over time will occur.
Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> • Provide a summary of the number of vegetation monitoring plots that are replaced each year. • In the vegetation report, provide a map and provide details regarding which plots are original and which plots change for each year. • If there are no remaining original plots, or it is likely that there will eventually be no remaining original plots, provide details on how evaluation of long-term change will be achieved.
Agree or Disagree with Compliance Statement	N/A



Importance	Moderate
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1.11 KIA-NIRB-11

Review Comment Number	KIA-NIRB-11
Subject/Topic	Monitoring tailings storage facility
References	<p>B2Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026)</p> <ul style="list-style-type: none"> • Project Certificate Condition no. 47, Page 4-152 and 4-153 • Goose Project 2025 Wildlife Mitigation and Monitoring Program Report, Appendix A, Table A-1 (Terms and conditions, compliance, and document section – wildlife and wildlife habitat)
Summary	Clarification is needed regarding the monitoring wildlife use of water attenuation ponds and tailings facilities. In addition, an SOP regarding monitoring the wildlife use of such facilities has not been made available for review.
Detailed Review Comment	<p>Project Condition 47 states, “The Proponent shall, in consultation with the Kitikmeot Inuit Association, develop and implement measures to prevent the use of water attenuation ponds and tailings storage areas by wildlife, including waterfowl, other migratory birds, and caribou, with sufficient monitoring to assess whether these measures are effective or whether further deterrents may be required.”</p> <p>According to page 4-152, construction of the “Primary Pond” was completed in March 2025, and the Echo Tailings Storage Facility (ETSF) started receiving tailings and process water on 15-June-2025. On the row for this project condition in Table A-1 (Terms and conditions, compliance, and document section – wildlife and wildlife habitat) (Page 2) of Appendix A of the WMMP Report, the “Compliance” column states, “As of 2025, the TSF or other on-site ponds have not been constructed at the Mine. As a result, waterbird monitoring in ponds was not completed in 2025 and is anticipated to begin once on-site ponds are constructed at the Project.” These statements in Table A-1 are directly contradicted by statements in the annual report indicating that both a tailings storage facility and the primary pond were completed in 2025.</p> <p>Page 4-153, a continuation of the table outlining PC 47, states that B2Gold Nunavut completed a Standard Operating Procedure (SOP), Monitoring Wildlife Use of Site Ponds SOP (ENV-SOP-1.21; Version E.1, December 2025) that will guide application of mitigations for water attenuation and the TSF. However, this</p>



	document could not be located for review.
Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> • Please confirm when monitoring of tailings storage and ponds will commence and when pond construction is completed. • Please ensure the updated Incineration Management Plan (June 2020) is posted to the NIRB Public Registry. • Please ensure the Monitoring Wildlife Use of Site Ponds SOP (ENV-SOP-1.21; Version E.1, December 2025) is posted to the NIRB Public Registry.
Agree or Disagree with Compliance Statement	2Gold Nunavut has rated itself as compliant with condition No. 47. However, considering the missing information to assess compliance, we find partial compliance with PC No. 47.
Importance	High

1.12 KIA-NIRB-12

Review Comment Number	KIA-NIRB-12
Subject/Topic	Waste management deficiencies and wildlife interactions with attractants
References	B2Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> • Project Certificate Condition No. 48, Pages 4-154 to 4-155 • Appendix C: Goose Project 2025 Wildlife Mitigation and Monitoring Program Report <ul style="list-style-type: none"> ○ Section 2.6, Pages 2-19 to 2-25 ○ Table 2.6-1, Page 2-20 ○ Figure 2.6-2, Page 2-22 ○ Appendix D (To Appendix C, WMMP Report), Waste Management Inspections, 2025 ○ Appendix I (To Appendix C, WMMP Report), Wildlife Incident Reports, 2025
Summary	Repeated deficiencies during inspections and wildlife accessing attractants suggest ineffective mitigations and waste management procedures.
Detailed Review Comment	Project Condition 48 states, “The Proponent shall develop and implement mitigation measures and monitoring programs to limit the attraction of predators and scavengers to Project facilities, and to limit impacts from specific project activities.” Part of the plan to reduce attractiveness of project facilities are regular inspections of all waste management areas (WMAs). In 2025, there were 44 inspections at Goose Mine and 20 at the



	<p>Marine Laydown Area. Inspections are reported in terms of weeks, meaning that there were inspections during 44 weeks at the Goose Mine and 20 weeks at the MLA. Of these weeks, deficiencies were noted in 43/44 (98 %) weeks at Goose and 9/20 (45%) weeks at the MLA. Most of the inspections at Goose recorded several types of deficiencies. For example, inspections on March 29 and 30, 2025, recorded 5 instances of littered waste, 1 instance of a label needing improvement, and 2 instances of misdirected waste. The frequencies and recurring nature of these deficiencies at Goose suggest that the mitigations are either not effective, not well implemented, or both.</p> <p>In addition to repeated deficiencies found during inspections, there were recurring observations of wildlife accessing attractants in 2025. There were four recorded instances of evidence or observation of wildlife accessing attractants during inspections at Goose Mine, two recorded instances of signs of wildlife accessing attractants during inspections at MLA, and at least 12 incidental observations of wildlife interacting with site attractants or waste at project facilities. One fox repeatedly accessed waste, attractants, or other project areas and was not deterred despite hazing efforts, eventually requiring euthanasia due to its habituation. These incidents suggest severe deficiencies in waste management.</p> <p>Also see Comment KIA-NIRB-16 for further issues regarding wildlife access to attractants.</p>
<p>Recommendation/ Request</p>	<p>The KIA requests the following:</p> <ul style="list-style-type: none"> • Due to the recurring deficiencies, the proponent should review the waste management plan and provide additional adaptive management and compliance steps regarding wildlife attractants. • The proponent should initiate or update personnel training regarding waste management and wildlife attractants, as signage and the existing staff education program do not seem to be effective, and issues have occurred not for several years in this regard.
<p>Agree or Disagree with Compliance Statement</p>	<p>We disagree with B2Gold’s self- assessment of compliant. Due to the repeated deficiencies found during inspections and multiple instances of wildlife accessing waste or attractants, including one case of habituation leading to the euthanasia of a fox, this condition appears to be non-compliant.</p>
<p>Importance</p>	<p>High</p>

1.13 KIA-NIRB-13

<p>Review Comment</p>	<p>KIA-NIRB-13</p>
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Number	
Subject/Topic	Deficiencies found during building and skirting inspections
References	<p>B2Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026)</p> <ul style="list-style-type: none"> • Project Certificate Condition No. 48, Pages 4-154 to 4-155 • Appendix C: Goose Project 2025 Wildlife Mitigation and Monitoring Program Report <ul style="list-style-type: none"> ○ Section 2.7, Pages 2-25 to 2-29 ○ Figure 2.7-1 <p>B2Gold, Back River Project 2024 Annual Report (April 4, 2025)</p> <ul style="list-style-type: none"> • Appendix C, Back River Mine 2024 Wildlife Mitigation and Monitoring Program Report <ul style="list-style-type: none"> ○ Figure 2.7-1, Page 2-24
Summary	Buildings and skirtings inspections regularly recorded deficiencies involving open seacan doors and damaged or missing skirting. Issues with open seacan doors also noted in the 2024 report, and the problem has escalated.
Detailed Review Comment	<p>Project Condition 48 states, “The Proponent shall develop and implement mitigation measures and monitoring programs to limit the attraction of predators and scavengers to Project facilities, and to limit impacts from specific project activities.”</p> <p>Building and skirting inspections are performed to determine if mitigation measures to exclude furbearers are effective. In 2024, over 35 instances of open seacan doors were reported over the course of 37 weeks (inclusive of both Goose and MLA) where inspections were performed (Figure 2.7-1, 2024 WMMP Report, Page 2-24). The review of the 2024 Annual Report noted this problem and requested additional adaptive management steps to address the issue. In 2025, however, nearly 100 instances of open seacan doors were recorded over the course of 64 weeks (inclusive of Goose and MLA) of inspections (Figure 2.7-1, 2025 WMMP Report, Page 2-27). While the additional instances in 2025 could be the result of more frequent inspections, the recurring issue suggests that this is an ongoing and large-scale problem.</p> <p>Other than open seacan doors, 2025 inspections recorded nearly 80 instances of damaged or missing skirting over the 64 weeks (inclusive of Goose and MLA) of inspections (Figure 2.7-1, 2025 WMMP Report, Page 2-27). This is a drastic increase from 2024, when there were fewer than 5 recorded instances of missing or damaged skirting detected during inspections (Figure 2.7-1, 2024 WMMP Report, Page 2-24). Inspections also detected one instance of wildlife denning under a seacan. Incidental observations of wildlife recorded three instances of foxes accessing under buildings or seacans, although one report could</p>



	<p>be a duplicate of the denning animal detected during inspections. The frequency of skirting issues and recorded instances of wildlife accessing the areas underneath buildings and seacans should be addressed.</p> <p>For the animal denning under the seacan, the WMMP reports that gravel was placed at the base of the seacan to prevent animals accessing underneath the seacan, but there is no mention of if this mitigation was effective.</p>
Recommendation/ Request	<p>The KIA requests the following:</p> <ul style="list-style-type: none"> • Due to the recurring deficiencies, the proponent should review the policies regarding open seacan doors and the procedures around maintaining skirtings and provide additional adaptive management steps for each. • Please provide indications if mitigations were effective, in this case the gravel placed around a seacan to prevent denning.
Agree or Disagree with Compliance Statement	<p>We disagree with B2Gold's self-assessment of compliant. Due to the repeated deficiencies found during inspections and multiple instances of wildlife accessing areas under buildings or seacans, this condition appears to be non-compliant.</p>
Importance	<p>Moderate</p>

1.14 KIA-NIRB-14

Review Comment Number	KIA-NIRB-14
Subject/Topic	Winter ice road traffic monitoring
References	<p>B2Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026)</p> <ul style="list-style-type: none"> • Appendix C: Goose Project 2025 Wildlife Mitigation and Monitoring Program Report <ul style="list-style-type: none"> ○ Section 2.3, Page 2-6 and 2-7 ○ Section 2.3.3.1, Pages 2-8 to 2-9 ○ Table 2.3-1, Page 2-9 ○ Section 3.3, Page 3-3
Summary	<p>Estimation and presentation of traffic rate on the winter ice road is incorrect or needs more explanation. In addition, the drastic increase in actual traffic compared to the estimates in the FEIS should be explained in detail.</p>
Detailed Review Comment	<p>According to Section 2.3, mitigation and management for disruption of caribou and other wildlife movement focuses on the winter ice road (WIR; Page 2-6). Traffic levels on the WIR were predicted in the FEIS as an average of 40 one-way trucks per day</p>



	<p>during operation, and “between two to three trucks passing any one point of winter road per hour (h) during operation.”</p> <p>Methods for monitoring traffic on the WIR are stated as follows: “Total volumes of traffic are recorded by onsite personnel for each load (freight and fuel) transiting the WIR and are recorded as the number of heavy vehicles dispatched from the MLA each day. As a result, number of loads is given as return trips. Operational days is the total number of days between the opening and closure of the WIR in 2025. The number of days with loads is representative of the number of days where loads were dispatched from MLA.”</p> <p>Results show that the WIR operated for 60 days in 2025, with loads being sent on 55 of those operational days (Section 2.3.3.1, Page 2-8). According to Section 2.3.3.1, there were 7,330 one-way trips on the WIR during its 60 days of operation in 2025, excluding eleven trips supporting construction of the ice road (Page 2-9). The WIR is operational 24 hours a day, except for days when weather affected traffic. Assuming constant traffic over the 55 days of operation when loads were sent, the average (mean) traffic level of the winter ice road as expressed in vehicles per hour is calculated as follows:</p> $7,330 \text{ trips} / (55 \text{ days} * 24 \text{ hours}) = 5.55 \text{ vehicles per hour}$ <p>We acknowledge that the assumption of a constant traffic level is unsupported, but the authors make such an assumption in their calculations.</p> <p>There are a few unorthodox statements and calculations in Section 2.3.3.1 that unnecessarily complicate the reporting of traffic levels on the WIR. The first unusual assumption is based on the dates when caribou were observed near the ice road, which in 2025 were April 4-17. The authors then use this window to state that this time period is “the time of year when caribou may interact with the WIR,” and subsequent calculations / estimations focus on April. During the 18 days of April that the WIR operated in 2025, the authors state there were 2,594 trips on the WIR. Consequently, the authors apparently use 2,594, or the number of “loads” or “trips” reported as occurring in April 2025, in subsequent statements and calculations of traffic level. The next assumption is that during April, “an average of 72 heavy vehicles per day used the WIR.” It is unclear where the value of 72 came from, as the calculation methods are not clearly outlined in the text, and the previously stated 2,594 trips divided by 18 days equals 144.1 trips per day. We can only assume that the “average of 72 trips per day” as stated in the text was estimated by dividing 2,594 one-way trips by two, which results in 1,297 round trips. This number of roundtrips may have then been used to calculate the number of round trips or vehicles per day, as</p>
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1,297 roundtrips / 18 days = 71.9 roundtrips per day. If our assumptions are correct, the calculation suggested by the authors would possibly equal the number of unique vehicles per day, if each vehicle were restricted from making multiple trips. Using the number of roundtrips or unique vehicles per day to estimate traffic level ignores the fact that any vehicle that passes a point counts towards traffic level, regardless of if the same vehicle passed by the same point before. We are unaware of any reason the number of roundtrips or unique vehicles per day would differentially affect wildlife and be used in analysis instead of actual trips or vehicles. A caribou response to a vehicle is not dependent on if that vehicle was previously in the vicinity. The final unusual estimation is using the estimated number of unique vehicles or round trips per day to improperly reduce to an hourly traffic rate, which the authors state is 3 vehicles per hour. We assume this value was calculated by dividing 72 by 24. But, since 72 is an incorrect calculation of daily traffic volume in April 2025, the estimated hourly rate of traffic during 1-18 April 2025, assuming constant traffic and loads were sent on all 18 days is: $2,594 \text{ trips} / (18 \text{ days} * 24 \text{ hours}) = 6.0 \text{ vehicles per hour}$

Calculations above and in Section 2.3.3.1 apparently includes only heavy vehicles and ignore smaller vehicles that may use the WIR. Section 3.3 (page 3-3) states “A total of 3,665 loads (return trips) were hauled on the WIR during the operating period, with additional daily ancillary maintenance equipment and caribou monitoring vehicles also using the WIR.” Smaller vehicles should also be included in calculating traffic levels; it is unclear why smaller vehicles were excluded or if data regarding WIR use by non “heavy vehicles” is being collected. In addition, traffic was not constant across time of day, and finer-scale analyses are necessary to understand variation in traffic. A more realistic and reliable method to calculate traffic level would be to calculate the number of vehicles per hour for each day of operation, then to average across the operational days to get an average traffic level in vehicles per hour. This method is more comprehensive and accounts for variation in traffic between days. Other such “flow rate” or “traffic intensity” estimation methods are well-established and widely available.

The authors cited and compared their results to a paper that modelled, among other variables, the effect of traffic volume and timing on a winter ice road (the Tibbitt to Contwoyto winter road, Northwest Territories and Nunavut) on barren-ground caribou road crossing events (Smith and Johnson, 2023). The authors state, “More recent studies suggest that the relative probability of crossing the road declines at a lower traffic rate of approximately 12.5 vehicles/h (Smith and Johnson 2023).” This sentence either contains a typo, references the wrong source, or



	<p>is a misunderstanding of the paper’s findings. Smith and Johnson (2023) found an inverse relationship between traffic levels and the relative probability of crossing the road; in other words, relative probability of crossing decreased as traffic level increased. Furthermore, Smith and Johnson (2023) do not recommend or report a threshold traffic level, and the figures provided in the paper are not conducive to extrapolating a threshold number from the information given. As a result, it is unclear where the value of 12.5 vehicles per hour came from.</p> <p>The purpose of calculating the traffic level on the WIR appears to be to compare actual WIR traffic to a “threshold of disturbance,” which is not defined within the text. However, during Operations, the FEIS predicted an estimated 40 one-way trucks per day, an average of 2-3 trucks “passing any one point of winter road per hour,” and an estimated 1,900 one-way trips per year (Pages 2-7, 2-9). Since there were 7,330 one-way trips in 2025 – more than three times the estimate of 1,900 – it is likely that all traffic-related estimates in the FEIS were underestimates. The text does not explain why there were so many additional trips compared to the estimate, nor any additional mitigations warranted by the traffic increase.</p> <p>Finally, the bottom row of Table 2.3-1 is labelled “Total” in its leftmost cell (Page 2-9). Three of the values in this row are not totals and appear to be averages (Loads per Day for both Fuel Loads and Freight Loads, and Total Loads per Day). Averages and sums should not both be in a “Total” row, as they are presenting different information. It is also not clear if the “Loads” indicated in the table are equivalent to a count of one-way trips.</p>
<p>Recommendation/ Request</p>	<p>The KIA requests the following:</p> <ul style="list-style-type: none"> • Please use more established and reliable traffic level calculation methods to give the reader an understanding of the actual traffic level and the variation in traffic by day. If the authors stand by their calculations as presented in the text, more detail, justification, and explanation of the calculations must be included to fully assess the methods. • Please include smaller vehicles in the estimation of traffic levels. • Please explain the source of the value of 12.5 vehicles per day. • Please provide an explanation of why the actual traffic level in 2025 far exceeded the projected traffic level in the FEIS, if the increase in traffic is expected to continue, and when the traffic level should equalize at or near the projection. • Please ensure that rows and columns of tables show the



	information as indicated by the row names and column headers. Tables should also include notes if additional information is necessary to correctly interpret the table.
Agree or Disagree with Compliance Statement	N / A
Importance	Low

1.15 KIA-NIRB-15

Review Comment Number	KIA-NIRB-15
Subject/Topic	Helicopter 3D Distance Modelling
References	<p>B2Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026)</p> <ul style="list-style-type: none"> • Project Condition No. 60, Pages 4-178 and 4-179 • Appendix C: Goose Project 2025 Wildlife Mitigation and Monitoring Program Report <ul style="list-style-type: none"> ○ Section 2.4.3, Pages 2-13 to 2-15 ○ Figure 2.4.1, Page 2-16
Summary	The results summary of the 3D distance modelling of helicopters is confusing, specifically in regard to the timing of occurrences. Explaining or displaying the results in a different way would improve understanding for the reader.
Detailed Review Comment	<p>Project Condition 60 states, “Subject to safety requirements, the Proponent shall ensure that project aircraft maintain sufficient cruising altitudes to avoid disturbance to migratory birds. In particular, the Proponent shall maintain appropriate altitudes in proximity to observed concentrations of migratory birds, caribou and muskoxen that may be encountered during aircraft flights to the George property and other exploration areas, as well as during the transfer of employees between project facilities.”</p> <p>The WMMP Report describes an attribute-driven 3-dimensional distance model summary used to determine the three-dimensional distance between caribou collar points and helicopter locations during flights. The intent was to compare the modelled vertical and horizontal distances between helicopter locations and caribou collar locations to the caribou flight setback distances to evaluate adherence to these setbacks. The results are presented as a narrative summary that does not provide significant detail to allow the reader to fully understand the deviations found via the model. For example, the model indicated there were 53 helicopter points that violated the prescribed horizontal setback distance and 13 of these points also violated the vertical setback. It is not stated in the narrative at what time of year these discrepancies occurred, nor how many flights</p>



	<p>included such discrepancies (e.g., 53 flights with one discrepancy each, versus 2 flights with 23 and 30 discrepancies each, etc.). The accompanying Figure 2.4-1 shows flight lines for those flights that included points violating both horizontal and vertical setbacks color-coded by time of year but does not indicate how many flights occurred during which season. It would help to identify if there were times of year when more setback discrepancies occurred, since setback distances (and helicopter use) vary depending on the time of year.</p> <p>It is important to note that the methods for the 3D model state that the comparison of flight lines and caribou locations were completed for a 24-hour period and do not indicate caribou were present at the time of the flight. Due to this limitation, the model as currently structured does not allow for determination of compliance.</p>
Recommendation/ Request	<p>The KIA requests the following:</p> <ul style="list-style-type: none"> • Please include a table of results for the 3D model to clarify the number, location, and any other pertinent information of flights with points less than the setback distances. • Please include sample size (e.g., the number of flights) for each color-coded season in Figure 2.4-1 • Include in the results summary pertinent information such as how many flights indicated discrepancies in setbacks.
Agree or Disagree with Compliance Statement	Agree. Improvements could be made, however.
Importance	Low

1.16 KIA-NIRB-16

Review Comment Number	KIA-NIRB-16
Subject/Topic	Camera detections of wildlife near potential attractants
References	<p>B2Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026)</p> <ul style="list-style-type: none"> • Project Certificate Condition No. 48, Pages 4-154 to 4-155 • Appendix C: Goose Project 2025 Wildlife Mitigation and Monitoring Program Report <ul style="list-style-type: none"> ○ Section 2.8, Pages 2-29 to 2-32
Summary	The results of camera monitoring at areas of potential wildlife attractants are missing some information that may indicate non-compliance or the need for additional mitigations.



Detailed Review Comment	<p>Project Condition 48 states, “The Proponent shall develop and implement mitigation measures and monitoring programs to limit the attraction of predators and scavengers to Project facilities, and to limit impacts from specific project activities.”</p> <p>The on-site camera monitoring program is designed to monitor wildlife activities around project infrastructure. As such, some cameras were deployed near areas potentially attractive to wildlife, such as waste management facilities (e.g., incinerators, landfill). Section 2.8.2 (Page 2-31) reports the number of wildlife detections, including for wildlife species, “commonly associated with being attracted to waste (i.e., red fox, small mammals, grey wolf, and common raven).” This section also reports that 19% of wildlife detections depicted wildlife interacting with project infrastructure. However, the report does not indicate how many or what proportion of those detections occurred at potential wildlife attractants, nor what those interactions included, except for a high proportion of detections of common ravens, “as they were frequently photographed perched on buildings and waste bins.” Due to the issues regarding waste management and wildlife accessing attractants (see Comment KIA-NIRB-12), understanding what wildlife species and interactions were recorded, and where, may be important information to consider for proper mitigations and to further assess compliance.</p>
Recommendation/ Request	<p>The KIA requests the following:</p> <ul style="list-style-type: none"> • Please clearly describe what species of wildlife were detected, where detections occurred, and what wildlife were doing in those detections, especially as it relates to waste management and wildlife access to attractants. This information may be best provided in a table. Include the number of each type of detection
Agree or Disagree with Compliance Statement	<p>From this comment alone, compliance cannot be properly assessed. However, due to other waste management issues discussed in Comment KIA-NIRB-12, Project Condition 48 appears to be non-compliant, and this appears to be a year over year ongoing issue.</p>
Importance	Moderate

1.17 KIA-NIRB-17

Review Comment Number	KIA-NIRB-17
Subject/Topic	Organization of Appendix G: Incidental Wildlife Observations, 2025
References	B2Gold, Back River (Goose) Project, 2025 Annual Report (March



	31, 2026) <ul style="list-style-type: none"> Appendix C: Goose Project 2025 Wildlife Mitigation and Monitoring Program Report <ul style="list-style-type: none"> Appendix G (to Appendix C): Incidental Wildlife Observations, 2025
Summary	The table in Appendix G would benefit from different organization and / or sub-sections.
Detailed Review Comment	The information in this table in Appendix G appears to be haphazard or perhaps organized alphabetically in the comment column. Organizing by date, whether alone or in conjunction with species or location (e.g., first organizing by species, then chronologically within a species category), would improve evaluation and understanding of the table. If the table is compiled by appending different types of reporting to each other, such as incidental observations from flights appended to reports from the winter ice road, table subheadings should be used and observations organized chronologically within the subheadings to specify the source of the information and to aid the reader in understanding. Table notes could also be utilized to explain the structure of the table and the information source(s).
Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> Please organize Appendix G in some logical manner and inform the reader of such organization to aid in understanding.
Agree or Disagree with Compliance Statement	N/A
Importance	Low

1.18 KIA-NIRB-18

Review Comment Number	KIA-NIRB-18
Subject/Topic	Incomplete reporting of wildlife mortality incidents
References	B2Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> Project Certificate Condition No. 46, Page 4-150 and 4-151 Appendix C: Goose Project 2025 Wildlife Mitigation and Monitoring Program Report <ul style="list-style-type: none"> Section 9, Pages 9-1 to 9-5 Table 9.2-1, Page 9-3 Appendix G (to Appendix C): Incidental Wildlife



	<p>Observations, 2025</p> <ul style="list-style-type: none"> ○ Appendix I (to Appendix C): Wildlife Incident Reports, 2025
<p>Summary</p>	<p>Wildlife mortality reporting does not appear to be complete and is not submitted to local wildlife conservation office as required by Project Certificate Condition 46.</p>
<p>Detailed Review Comment</p>	<p>Project Condition 46 states, “The Proponent shall file an incident report to the local wildlife conservation office for any and all direct wildlife mortalities that occur in association with the Project. All incident reports should include sufficient detail to demonstrate how monitoring and mitigation measures failed to prevent the mortality, as well as information pertaining to what measures would be put in place to prevent the incident from reoccurring.” The reporting requirements for this condition include, “a description of steps taken in fulfillment of this Term and Condition shall be included in the Proponent’s annual report to the Nunavut Impact Review Board.”</p> <p>Page 4-151 of the 2025 annual report states that there were 16 wildlife mortalities at the Goose project in 2025. Of these incidents, only one mortality is reported as due to interaction with infrastructure, a ptarmigan that purportedly hit a window. Of the remaining mortalities, seven were recorded as due to vehicle collision, four to “unknown causes – likely natural” (see Comment KIA-NIRB-19), three to predation, and one to euthanasia (due to habituation; see Comment KIA-NIRB-12). According to Table 9.2-1 (Page 9-3), 15 of the 16 incidents are listed under the “Reporting” column as “Internally,” and the remaining incident, the euthanized fox, is listed under “Reporting” as “Consultation with GN.” Section 9.2, page 9-5 states, “All mortality events were recorded and reported internally to Environment Department staff and followed methods and guidelines provided in B2Gold Nunavut’s onsite Incidental Wildlife Observations SOP (B2Gold Nunavut 2025k)”. There is no indication in the text that any type of report was filed with the local wildlife conservation office for any of the wildlife mortalities.</p> <p>Section 9 (Page 9-5) of Appendix C states, “In accordance with NIRB Condition #46, incident reports contain sufficient detail to demonstrate how monitoring and mitigation measures failed to prevent the mortality, as well as information pertaining to what measures were put in place to prevent the incident from reoccurring. Incident reporting was conducted for all mortalities, and adaptive management measures were recorded when they were implemented.” However, the wildlife incident reports in Appendix I pertaining to deceased animals, including the</p>



	ptarmigan, do not appear to have any detail regarding how monitoring and mitigation measures failed to prevent the mortality, nor is there any information included regarding what measures could be put in place to prevent reoccurrence. There is no indication if this information is reported elsewhere in the Annual Report or where one could find this information.
Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> • The proponent should include all of the required information regarding wildlife mortalities in the annual report, including a root cause analysis (why monitoring and mitigation measures failed to prevent each mortality event) and measures put in place to prevent the incident from reoccurring. • In the annual report, the proponent should supply evidence or supporting documentation that wildlife mortalities are reported to the local conservation office as required by the project condition.
Agree or Disagree with Compliance Statement	We disagree with B2Gold’s assessment of compliance. Wildlife mortalities do not appear to be reported as required. In addition, due to the omission of how monitoring and mitigation measures failed to prevent the mortality and what measures could be put in place to prevent reoccurrence, this condition appears to be non-compliant.
Importance	High

1.19 KIA-NIRB-19

Review Comment Number	KIA-NIRB-19
Subject/Topic	Incidents regarding distressed or deceased wildlife need more information and follow-up.
References	B2Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> • Project Certificate Condition No. 50, Pages 4-158 to 4-160 • Appendix C: Goose Project 2025 Wildlife Mitigation and Monitoring Program Report <ul style="list-style-type: none"> ○ Section 9, Pages 9-1 to 9-5 ○ Table 9.2-1, Page 9-3 ○ Appendix G (to Appendix C): Incidental Wildlife Observations, 2025 ○ Appendix I (to Appendix C): Wildlife Incident Reports, 2025
Summary	Several reports concerning injured, ill, or deceased wildlife should include more detail and follow-up information, such as if



	<p>the animal was taken for necropsy and suspected cause of the condition.</p>
<p>Detailed Review Comment</p>	<p>Project condition 50 requires a section of the annual report to include , “A detailed analysis of wildlife responses to operations with emphasis on wildlife behaviour, mortalities, and displacements (if any), and responses to project operations.” Appendix G, Incidental Wildlife Observations, includes several entries regarding distressed or deceased wildlife. There are four entries regarding distressed caribou and three entries regarding deceased birds that are of particular concern:</p> <ol style="list-style-type: none"> 1. A caribou was seen by the fueling station near Umwelt pit on 15-August and described as, “Animal clearly suffering and in distress. Laying in middle of road having a fit. Twitching.” These symptoms are associated with severe, acute medical crises, including potential poisoning, trauma, or disease. No additional information is given in regard to potential causes of these symptoms, if this incident was monitored, or any follow-up on the animal’s condition. 2. A caribou was seen near Llama 6 pack camp on 22-October-2025 and described as, “Animal observed to be limping (suspected brucellosis).” Brucellosis is a contagious disease that can infect humans. As with (1) above, there is no monitoring or follow-up regarding this individual. No symptoms other than limping are recorded that led the observer to suspect brucellosis, nor other potential causes of its condition, such as impact or entanglement. 3. A caribou was seen near Goose airstrip on 17-November and described as, “Injured. Barely moving head, lying down, not moving from spot. Not Alert.” Similar to (1) above, these observed symptoms could mean significant injury, poisoning, or disease, yet no information regarding potential causes is provided and no monitoring or follow-up appears to have occurred. 4. An apparently injured caribou was observed on 15-August at the Lower camp Exploration and described as, “Laying down, got up and limped away. Limping badly, leg seemed twisted, possible front right.” No follow-up is available or additional information regarding how this caribou could have been injured, such as entanglement or impact. 5. A ptarmigan (hereafter referred to as ptarmigan 1) was found at the airstrip on 21-May and described as, “Mortality, appears the bird flew into the window or the building and then died after. Laying on ground dead.” No



	<p>additional information is provided. No evidence or narrative supporting the conclusion of a window strike is provided, conditions leading to the incident, or measures to prevent the incident from recurrence (see comment KIA-NIRB-18). In Table 9.2-1, the cause of death for ptarmigan 1 is listed as “Hit Window.”</p> <ol style="list-style-type: none">6. A ptarmigan (hereafter referred to as ptarmigan 2) was found at the airstrip on 31-August and described as, “Mortality, unknown/natural causes. Found by the site services deceased inside a containment near the security tent.” It is unclear what is meant by “inside a containment,” such as if ptarmigan 2 was entangled or entrapped within a structure or storage container. No determination of the cause of death is provided or investigated. No necropsy was performed and no follow-up information provided. In Table 9.2-1, the cause of death for ptarmigan 2 is listed as “Unknown – Natural Causes.”7. A rough-legged hawk found on 18-May at the WIR construction laydown is described as: “Mortality, unknown/natural causes. Report received of an injured bird sitting on the road by the southern WIR laydown. ENV mobilized and observed it to be a rough legged hawk. Bird appears sick but physically uninjured (can spread its wings). Superintendent moved bird with leather gloves and moved it out of harm’s way. Env. monitoring. COs notified via email. Bird appeared 'healthy' for a short time when it was reassessed as it was more active. Later in afternoon upon return Env. Superintendent observed it to be in poor condition (head tucked in under wing). Area had been cordoned off once moved to keep workers out of that area. Later confirmed to be deceased, Received phone call about injured bird in the laydown. Upon arrival, no visible injuries were noticed. Bird seemed lethargic. Eyes were dilated and head would shake fast when it tried to open its eyes. Tried to get the bird to move to a safe spot and he would not move. Monitored the bird throughout the day. Around 4:30 pm bird was no longer able to stand on its legs and head tucked into its wings. We tried to get it to move, and it would very slowly respond to noise.” Symptoms such as those described here could be from disease, injury, poisoning, or starvation. No additional information is provided, such as the bird’s body condition, a post-mortem examination, necropsy, or potential causes of the bird’s distress. In Table 9.2-1, the cause of death for the rough-legged hawk is listed as “Unknown – Natural
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	<p style="text-align: center;">Causes.”</p> <p>These incidents are concerning in part due to the lack of any type of investigation into the potential causes or sources of the conditions of these animals. In previous reviews of annual reports, the KIA has requested necropsies be done and has received positive responses from the proponent for pursuing them when necessary. Without understanding the circumstances surrounding the animals being in the observed condition, there is no opportunity to enact measures to prevent recurrence. In addition, evaluating whether or not project activities, facilities, etc., could have been a contributing factor for the conditions of these animals is important to document and report to ensure compliance with the condition of detailed analysis of wildlife responses to operations.</p> <p>Section 9, Page 9.1, states that an incident is defined as “an interaction where there is an active deterrent action, or if direct harm, injury, damage, or wildlife mortality occurs.” Presumably because they were found deceased, Appendix I, Wildlife Incident Reports, includes some additional information regarding the rough-legged hawk (number 7 in the list above) and ptarmigans (5 and 6 in the list above):</p> <ul style="list-style-type: none"> • Rough-legged hawk: “Report received of an injured bird sitting on the road by the southern WIR laydown. ENV mobilized and observed it to be a rough legged hawk. Bird appears sick but physically uninjured (can spread its wings). Superintendent moved bird with leather gloves and moved it out of harm’s way. Env. monitoring. COs notified via email. Bird appeared 'healthy' for a short time when it was reassessed as it was more active. Later in afternoon upon return Env. Superintendent observed it to be in poor condition (head tucked in under wing). Area had been cordoned off once moved to keep workers out of that area. Later confirmed to be deceased.” There is no information regarding whether this hawk was incinerated. • Ptarmigan 1: “Got a call from someone up at the airstrip about a dead bird. Upon arrival I found the bird laying on the ground beside a building beside the airstrip. It appears the bird flew and hit the building or the window on the building and died. Bird was brought to the incinerator to be cremated.” • Ptarmigan 2: “Site services found a deceased ptarmigan in a secondary containment near security tent at the airstrip. Carcass was recovered and brought to the incinerator for disposal.” <p>Due to the uncertainty surrounding the cause of death for each of</p>
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	these birds, they should have undergone a necropsy to gather more information regarding their conditions. The KIA has requested necropsies be done in previous years, and it is unclear what, if any, policy or procedure there is regarding necropsies for animals found deceased.
Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> • For wildlife observed in obvious distress, including for suspected disease, record and report all pertinent information including symptoms, surrounding area, proximity to project facilities and / or activities, etc., to evaluate potential contributing factors and mitigations. If an animal is suspected of having a disease or condition, explain what led to such a conclusion. • For wildlife observed in distress, record and report if a follow-up on the animal's condition occurred and the observations of said follow-up. • Consider developing a procedure to perform field necropsies or submit carcasses for necropsy of any wildlife species found deceased. This has been requested in previous years, and it was our understanding that this would be done.
Agree or Disagree with Compliance Statement	B2Gold Nunavut has rated itself as compliant with this condition. However, there are no detailed analyses of wildlife responses to project operations for wildlife observed in distress or found deceased. Due to this missing information, we find this condition partially compliant.
Importance	High

1.20 KIA-NIRB-20

Review Comment Number	KIA-NIRB-20
Subject/Topic	Caribou seasons based on Nagy (2011) are outdated and inaccurate
References	B2Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> • Appendix C: Goose Project 2025 Wildlife Mitigation and Monitoring Program Report <ul style="list-style-type: none"> ○ Section 3.4, Pages 3-11 to 3-12 ○ Table 3.4-1, Page 3-12 ○ Figure 3.4-1, Page 3-13 ○ Figure 3.4-2, Page 3-14
Summary	The seasonal starting and ending dates for the Bathurst and Beverly / Ahik caribou herds are taken from a 2011 paper. The



	accuracy of these dates for today's herds is unclear.
Detailed Review Comment	Caribou seasonal starting and ending dates are herd-specific and are shifting due to climate change. There are modelling techniques that use collar data and movement information to determine the start and end of spring migration and calving seasons for each collared individual. Individual-based analysis avoids lumping together animals involved in multiple life history events (e.g., with the inflexible season defined as "spring migration" by Nagy (2011), some individuals may be migrating while others remain overwintering). Grouping together animals in different seasonal behaviours can result in utilization of distributions (UDs) that are much larger than reality or could geographically shift the seasonal ranges represented by UD to inaccurate areas for a given season.
Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> • Please use modern analyses to test whether Nagy (2011) dates are accurate for each herd interacting with the project area and if date ranges may include animals in two different life history phases.
Agree or Disagree with Compliance Statement	N/A
Importance	Moderate

1.21 KIA-NIRB-21

Review Comment Number	KIA-NIRB-21
Subject/Topic	Caribou monitoring on the winter ice road
References	B2Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> • Appendix C: Goose Project 2025 Wildlife Mitigation and Monitoring Program Report <ul style="list-style-type: none"> ○ Section 2.3.1, Page 2-7 ○ Section 2.3.3.1, Pages 2-8 and 2-9 ○ Section 3.3, Pages 3-3 to 3-11 ○ Section 3.5, Pages 3-15 to 3-20 ○ Appendix F (to Appendix C): Winter Ice Road Caribou Observations, 2025
Summary	Confusing and potentially conflicting information presented regarding caribou detections on and around the winter ice road. In addition, results are overstated, including that the reduced detections in 2025 compared to previous years was due to a shorter WIR operating duration without testing or consideration



	<p>of alternative explanations, such as the large increase in traffic on the WIR compared to predictions.</p>
<p>Detailed Review Comment</p>	<p>Section 3.3 presents the results of caribou monitoring activities regarding the winter ice road (WIR). Section 3.3.1.1 states that a team of a biologist and an Inuit land user surveyed the WIR directly, weather permitting, every day from 29-March to 18-April, 2025. It is not clear from this section if the surveys were from pre-designated locations or from opportunistic sightings of caribou while driving on the WIR, as described in Section 3.3.2.3 (Page 3-11). It is also not clear whether “Caribou Surveys on the WIR,” as described in Section 3.3.1.1 (Methods, Page 3-4) and 3.3.2.1 (Results and Discussion, Pages 3-5 to 3-7), are in addition to or distinct from surveys for “WIR Traffic,” as described in Section 3.3.2.3 (Results and Discussion, Page 3-11). The Methods section for “WIR Traffic” (Page 3-5) refers the reader to “See Section 2.3.3.1 for WIR traffic details in 2025” with no further information provided. Furthermore, it is not clear if “Caribou Surveys on the WIR” are included in or distinct from “Caribou Behaviour Monitoring,” as described in Section 3.5 (Pages 3-15 to 3-20), which also occurred at sites on the WIR in addition to sites at Goose Mine (Page 3-16).</p> <p>In Section 3.3.2.1, the authors describe groups of caribou observed on 29 occasions and caribou tracks indicating nine road crossing events and conclude, “Caribou monitoring, as well as mitigation measures along the WIR to facilitate caribou crossing, was effective. Therefore, no additional mitigation was required in 2025” (Pages 3-5 and 3-6). Appendix F, Winter Ice Road Caribou Observations, includes a table of the 29 caribou observations, indicating that 2 of the 29 detected groups (6.9 %) were observed crossing the road. Track observations are not reported in Appendix F. Based on Appendix F, it is not clear what “effective” means in reference to caribou monitoring or mitigation measures to facilitate crossings. Is the implication that monitoring was effective because caribou were detected? How does observation of two crossings indicate that mitigation was effective? Without knowing the baseline condition of how many crossings would have occurred if the road was not constructed, conjecture about mitigation effectiveness is not supported.</p> <p>There is a typo in Section 3.3.2.1: “Caribou behaviour surveys were also conducted along the WIR and are summarized in Section 3.6.” appears on Page 3-5; this sentence should reference Section 3.5 (Section 3.6 is Onsite Camera Monitoring).</p> <p>Section 3.3.2.2, structured by headings as results for WIR Remote Cameras (Page 3-7), is confusing due to the inclusion of results from Caribou Surveys on the WIR. Specifically, the paragraph, “As there was only one caribou detection event in 2025, the detection</p>



peak occurred on the same day, April 11. The earliest caribou detection reported by WIR caribou monitors was on March 30 and the last was on April 17, with peak detections occurring between April 15 to 17.” These sentences introduce two dates or date ranges for peak detections. If the authors wish to compare or combine results from multiple aspects of the monitoring program, the incorporation should be included under a section indicating results from multiple programs to ensure clarity. It is also likely, but unstated, that the peak in detections from WIR monitoring is due to the end of WIR operations on April 18. This information should be included so that the reader completely understands the context and limitations of the determination of a peak in detections.

Section 3.3.2.2 also includes the statement, “Deployment of wildlife cameras along the WIR was effective at monitoring caribou presence near the WIR, including observing one instance of caribou crossing the WIR” (Page 3-9). Due to the single detection of caribou at a single camera site during the monitoring period, and the documentation that the monitoring period and number of detections in 2025 were lower than in previous years, it is not clear what “effective” means in this context. If possible, the observations of road crossings could be compared to or supported with collar locations from the same period to have a more complete analysis of the effectiveness of monitoring the WIR, especially in years when there are few direct observations. Also in Section 3.3.2.2, the authors state, “There were fewer detections in 2025 than previous years because the WIR closed approximately two weeks earlier than in previous years and therefore, the number of active camera days was lower” (Page 3-9). The KIA was very pleased that the WIR was able to close earlier and agreed that this would likely decrease risk to caribou. However, this statement is assigning a cause to the result of fewer detections without any type of analysis or considerations of alternative yet possible explanations for fewer detections in 2025. While the WIR operated for a relatively shorter time in 2025 compared to previous years, the traffic level on the WIR was over three times higher in 2025 than predicted by the FEIS. According to Section 2.3.1 (Page 2-7), traffic levels on the WIR were predicted to be an average of 40 one-way trucks per day during operations, with between two to three trucks per hour passing any point of the WIR. In addition, Section 2.3.3.1 (Pages 2-8 and 2-9) reports that the predicted estimate was for 1,900 one-way trips per year, but there were 7,330 one-way trips in 2025 – more than three times the estimate. There is no discussion of how traffic levels in 2025 compared to previous years, which might help make the case that the decrease in detections is due to the earlier closure rather than greater



	<p>numbers of vehicles. The authors should refrain from speculating a cause for the fewer caribou detections in 2025 until an analysis of variation in traffic levels between years and other potential variables are explored.</p> <p>Section 3.3.2.3 outlines the results of the observations and work of the caribou monitors travelling the WIR in 2025. As stated previously, it is not clear if this monitoring effort is distinct from “Caribou Surveys on the WIR,” as described in Section 3.3.1.1 (Methods, Page 3-4) and 3.3.2.1 (Results and Discussion, Pages 3-5 to 3-7). Nevertheless, Section 3.3.2.2 states, “Monitors observed excellent compliance with the mitigation measures, and multiple groups of caribou successfully crossing the WIR during pauses in traffic.” There is no indication of if these observations of caribou road crossings are distinct from those reported in Section 3.3.2.1 or Appendix F or reported elsewhere in the report.</p>
<p>Recommendation/ Request</p>	<p>The KIA requests the following:</p> <ul style="list-style-type: none"> • Please provide clear descriptions of different monitoring efforts, if they are different, and ensure that results from monitoring efforts are shared in distinct sections. Different types of monitoring can be discussed together and / or compared to each other as long as the descriptions are clear and in properly labelled joint results sections. • Ensure that all section references are accurate. • While the KIA is pleased that the WIR was able to close 2 weeks earlier in 2025 compared to 2024, please refrain from overstating results and assigning cause-and-effect without appropriate analyses and consideration of feasible alternative explanations. • Please acknowledge limitations in cases of conjecture or discussion of hypotheticals. • Consider an analysis comparing road crossing observations with collar locations from the same period to have a more complete understanding of the effectiveness of WIR monitoring, especially in years when there are few direct observations. • Please include a discussion of projected versus actual traffic levels on the WIR and how that may affect caribou road crossings. • Please ensure that results of all monitoring efforts are included in the annual report and accurately labelled and cross-referenced to support statements within the text.
<p>Agree or Disagree with Compliance Statement</p>	<p>N/A</p>
<p>Importance</p>	<p>Moderate</p>



1.22 KIA-NIRB-22

Review Comment Number	KIA-NIRB-22
Subject/Topic	Caribou Behaviour Monitoring
References	<p>B2Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026)</p> <ul style="list-style-type: none"> • Project Certificate Condition No. 50, Pages 4-158 to 4-160 • Appendix C: Goose Project 2025 Wildlife Mitigation and Monitoring Program Report <ul style="list-style-type: none"> ○ Section 3.5, Pages 3-15 to 3-20 ○ Table 3.5-1, Pages 3-18 and 3-19
Summary	Methods and results in the caribou behavioural monitoring program require more descriptions.
Detailed Review Comment	<p>Project Condition 50 requires that the annual report include, “A detailed analysis of wildlife responses to operations with emphasis on wildlife behaviour, mortalities, and displacements (if any), and responses to project operations.”</p> <p>Section 3.5 describes caribou behavioural monitoring in 2025, which is designed to test FEIS predictions that caribou may be disturbed by activities at Goose Project, specifically noise. The authors describe scan surveys, which are 30 minutes in duration subdivided into 3-minute segments. Section 3.5.1 mentions that survey conditions were recorded, such as weather, group composition, distance to observer, and road structure, but there is no mention of if the surveys occurred over various times of day, different weather conditions, or other circumstances that are also potential sources of variation. Observations should occur over a range of conditions and be properly analyzed to ensure any conclusions drawn from surveys are accurate and reliable. If any potential disturbance occurred during a behavioural survey, then the type of disturbance and how long it took from the disturbance to when the caribou returned to baseline behaviours was also recorded. Section 3.5.2 states that for some surveys conducted along the WIR that the potential disturbance was from the survey vehicle. However, the text does not describe under what circumstances that the survey vehicle would or would not be considered a disturbance. Since the vehicle was not consistently considered a disturbance, understanding when and why it would be a disturbance is important to define. In addition, in cases when the vehicle was considered a disturbance, it is not described how the baseline was established nor how to determine when the behaviour returned to baseline if the observer presence was the disturbance from the outset of</p>



	<p>observations.</p> <p>Section 3.5.2 partially outlines the results of the behavioural surveys, stating there were 26 caribou surveys at Goose Mine and seven from the WIR. For the surveys from the WIR, the authors summarize the results, specifically the time taken for the observed caribou to return to baseline conditions after a disturbance, stating, “caribou in all WIR surveys returned to baseline behaviours within four survey intervals (12 minutes or less), with the majority of caribou in each group returning to baseline behaviours within two intervals (6 minutes or less).” No such summary is presented for the surveys at Goose Mine. In addition, the time to return to baseline conditions during surveys when a disturbance occurred are not reported in Table 3.5-1.</p>
Recommendation/ Request	<p>The KIA requests the following:</p> <ul style="list-style-type: none"> • Please confirm that the behavioural observations occurred over a range of conditions for variables that may also affect caribou behaviour. • Please describe under what conditions the survey vehicle would be considered a disturbance or how it would be determined if the vehicle was causing a disturbance to caribou. • For instances where the survey vehicle was the disturbance, please describe how a baseline condition was established and how a return to baseline was evaluated. • Please report the time taken to return to baseline conditions for all surveys when a disturbance occurred.
Agree or Disagree with Compliance Statement	<p>B2Gold Nunavut has rated itself as compliant with this condition. However, the results of the caribou behavioural monitoring, specifically the time it takes for caribou to return to baseline conditions following a disturbance, are not reported. Due to this missing information, we find this condition partially compliant.</p>
Importance	Low

1.23 KIA-NIRB-23

Review Comment Number	KIA-NIRB-23
Subject/Topic	Incidental Observations of Caribou
References	<p>B2Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026)</p> <ul style="list-style-type: none"> • Appendix C: Goose Project 2025 Wildlife Mitigation and Monitoring Program Report <ul style="list-style-type: none"> ○ Section 3.9, Pages 3-25 to 3-31



	<ul style="list-style-type: none"> ○ Figure 3.4-1, Page 3-13 ○ Figure 3.4-2, Page 3-14
Summary	The summary of the incidental observations of caribou is confusing.
Detailed Review Comment	<p>The reporting of incidental caribou observations is confusing. For example, Section 3.9.2, Page 3-26 states that onsite personnel observed caribou on 90 occasions. Page 3-28 reports that there were 48 sightings of caribou at Goose Mine, 21 at the MLA, and 27 along the WIR. Adding the sightings for these three categories (48 + 21 + 27) is 96, more than that reported on Page 3-26. It is unclear the reason for this discrepancy, such as if the 90 observation occasions means 90 different dates, or if onsite personnel are defined differently such that some of the WIR observations would not be counted as “onsite.”</p> <p>It is unclear how the seasonal dates are defined in this section. The date ranges in Table 3.9-2 (Page 3-27) do not match up with the seasonal dates given in Table 3.4-1 (Page 3-12). For example, Table 3.9-2 states that Calving season is June 5 – June 15, but Table 3.4-1 gives Calving season dates as June 2-16 for the Bathurst Herd and June 6-19 for the Beverly/Ahiak Herd. As a result, it is unclear if the seasonal counts given in the text and tables are relevant to the specified seasons.</p>
Recommendation/ Request	<p>The KIA requests the following:</p> <ul style="list-style-type: none"> • Please ensure that the narrative regarding caribou incidental observations reporting accounts for all detections and dates, that the counts match and add up between the text and tables, and that how the seasons are defined is clearly outlined in the text, figures, and tables.
Agree or Disagree with Compliance Statement	N/A
Importance	Moderate

1.24 KIA-NIRB-24

Review Comment Number	KIA-NIRB-24
Subject/Topic	Estimated Number of Individuals
References	<p>B2B Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026)</p> <ul style="list-style-type: none"> • 2025 Wildlife Mitigation and Monitoring Program Report, Section 5.6.2, Table 5.6-7, Page 5-6
Summary	There is no rationale for the estimated number of individuals of



	incidental mammal observations.
Detailed Review Comment	<p>The basis for the estimated number of individuals is unclear, as no rationale or consistent methodology has been provided. In addition, some entries appear to be inaccurate. For example, on page 5–8 it is stated that “wolverine were observed 12 times, all being of one individual”; however, the corresponding table reports an estimated 12 individuals.</p> <p>For clarity and consistency, it is recommended that the proponent either: (1) provide a clear rationale and methodology for estimating the number of individuals for each species; or (2) remove the column if such estimates cannot be reliably supported.</p>
Recommendation/ Request	<p>The KIA requests the following:</p> <ul style="list-style-type: none"> • Please revise the table using one of the above methods for clarity.
Agree or Disagree with Compliance Statement	N/A
Importance	Low

1.25 KIA-NIRB-25

Review Comment Number	KIA-NIRB-25
Subject/Topic	Pit and Quarry Wall Nest Monitoring Surveys
References	<p>B2B Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026)</p> <ul style="list-style-type: none"> • 2025 Wildlife Mitigation and Monitoring Program Report, Section 7.3.2, Table 7.3-1, Page 7-3,
Summary	There is a disparity in the number of surveys conducted within each pit and quarry.
Detailed Review Comment	<p>Pit and quarry wall nest monitoring was completed in 2025 at the Echo Pit, Llama Lake, and Umwelt Pit, as these sites currently have walls tall enough to potentially support cliff nests. At the three sampling sites, roughly half as many surveys were conducted at Umwelt Pit (n=17), compared to Echo Pit (n=31) and only a single survey was conducted at Llama Lake (n=1). Please provide additional details explaining the disparity in survey effort among sites, including whether this was due to operational factors (e.g., a pit not being in use), differences in habitat quality and size, or other reasons.</p>
Recommendation/ Request	<p>The KIA requests the following:</p> <ul style="list-style-type: none"> • Please provide an explanation for the observed disparity



	in survey effort among the three sites.
Agree or Disagree with Compliance Statement	N/A
Importance	Low

1.26 KIA-NIRB-26

Review Comment Number	KIA-NIRB-26
Subject/Topic	Habitat loss calculations
References	B2B Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> 2025 Wildlife Mitigation and Monitoring Program Report, Section 2.1.1, Table 2.1-1, Page 2-1,
Summary	Adding the percentage of habitat loss to the table
Detailed Review Comment	In the current form, the habitat loss calculations shown in table 2.1-1 are based on the area of lost habitat in ha. It makes it hard to interpret these numbers without knowing the overall area of suitable habitats in different seasons.
Recommendation/Request	The KIA requests the following: <ul style="list-style-type: none"> Please provide the percentage of habitat loss in the table.
Agree or Disagree with Compliance Statement	N/A
Importance	Low

1.27 KIA-NIRB-27

Review Comment Number	KIA-NIRB-27
Subject/Topic	Habitat loss significance
References	B2B Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> 2025 Wildlife Mitigation and Monitoring Program Report, Section 2.1.1, Table 2.1-1, Page 2-1 and Table 2.1-3, page 2-5
Summary	Unjustified claim regarding “not significant residual effect”
Detailed Review	In the report, it is stated that “habitat loss was predicted to be a



Comment	non-significant residual effect, and the magnitude was classified as low for all wildlife VECs.” However, in Table 2.1-3, the calculated habitat loss for caribou is 7.4–9.2%, which seem relatively high. What were the predicted percentages of habitat loss considered moderate in the EIS.
Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> • Please clarify the criteria used to determine that these habitat loss values are not significant and are of low magnitude.
Agree or Disagree with Compliance Statement	N/A
Importance	Moderate

1.28 KIA-NIRB-28

Review Comment Number	KIA-NIRB-28
Subject/Topic	Method used for mapping habitat suitability
References	B2B Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> • 2025 Wildlife Mitigation and Monitoring Program Report, Section 2.1.2.2, page 2-2
Summary	Unclear method for mapping habitat suitability
Detailed Review Comment	In the report, it is stated that “Habitat suitability models were developed for the FEIS using a combination of ecosystem mapping and field surveys for model validation. Models consider species life history and seasonal patterns.” This high-level information makes it difficult to understand the method used to map habitat suitability.
Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> • Please clarify the method used for mapping seasonal habitat suitability • If the habitat suitability maps are only based on ecosystems, then please clarify why collar data were not used for this purpose.
Agree or Disagree with Compliance Statement	N/A
Importance of Issue	Moderate



1.29 KIA-NIRB-29

Review Comment Number	KIA-NIRB-29
Subject/Topic	Significance of number of caribou crossing WRI
References	B2B Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> 2025 Wildlife Mitigation and Monitoring Program Report, Section 3.3.2.1, page 3-5
Summary	Unclear criteria for determining the significance level of the number of caribou crossing the WRI.
Detailed Review Comment	In the report, it is stated that “Caribou groups were typically observed heading east, as expected during spring migration of the Beverly/Ahiak herd. Direct observations of caribou as well as caribou tracks were recorded crossing the WIR nine times, suggesting effective mitigation to allow caribou to cross the WIR.” However: <ol style="list-style-type: none"> It is unclear how these individuals were identified as belonging to the Beverly/Ahiak herd. Individuals from other herds may also temporarily move in different directions. It is unclear what criteria were used to identify 9 crossings out of hundreds of observed caribou as significant, and as an indicator that the mitigation measures are effective.
Recommendation/Request	The KIA requests the following: <ul style="list-style-type: none"> Please clarify the criteria used to identify 9 crossings as an indicator that the mitigation measures are effective. Please clarify how the individual caribou were identified as belonging to the Beverly/Ahiak herd.
Agree or Disagree with Compliance Statement	N/A
Importance	Moderate

1.30 KIA-NIRB-30

Review Comment Number	KIA-NIRB-30
Subject/Topic	Method used for mapping caribou seasonal ranges.
References	B2B Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> 2025 Wildlife Mitigation and Monitoring Program Report,



	Section 3.4, page 3-11
Summary	The method used for analyzing collar data is incorrect.
Detailed Review Comment	<p>In the report, it is stated that “these collar data are analyzed using kernel density analyses.” However, one of the main assumptions of traditional Kernel Density Estimation (KDE) is that the input locations are independent. Collar data are typically highly spatially and temporally autocorrelated because successive GPS fixes from the same animal are not independent observations. This violates an important assumption of KDE.</p> <p>As a result, using KDE without accounting for autocorrelation may underestimate seasonal ranges. This is because the method may treat closely spaced, autocorrelated locations as more independent and informative than they actually are, which can lead to overly narrow or biased home-range estimates.</p>
Recommendation/ Request	<p>The KIA requests the following:</p> <ul style="list-style-type: none"> • Please use methods that can account for spatial and temporal autocorrelation in collar data. Autocorrelated Kernel Density Estimation (AKDE) is one such method.
Agree or Disagree with Compliance Statement	N/A
Importance	High

1.31 KIA-NIRB-31

Review Comment Number	KIA-NIRB-31
Subject/Topic	Method used for indicating calving individuals
References	<p>B2B Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026)</p> <ul style="list-style-type: none"> • 2025 Wildlife Mitigation and Monitoring Program Report, Section 3.4.1, page 3-11
Summary	The method used for indicating caribou calving individuals is unclear.
Detailed Review Comment	<p>In the report, it is stated that “For the calving range UD, movement rates were assessed to infer whether each collared female caribou was travelling at a rate below 6 km per day during the anticipated calving dates for each herd, with cows that were travelling at a higher rate during the calving period excluded from the calving range polygon.” It is unclear how the 6km/day was indicated as movement threshold for separating calving individuals vs. others.</p>



Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> Please clarify how the 6 km/day threshold was chosen. If this threshold is based on Nagy (2011), the reported daily means for the Bathurst and Beverly herds were 6.67 and 7.18 km/day, respectively. However, the standard deviations were also quite large: 6.4 and 6.99, respectively. If there is another rationale behind selecting this threshold, please explain it clearly and in detail.
Agree or Disagree with Compliance Statement	N/A
Importance	High

1.32 KIA-NIRB-32

Review Comment Number	KIA-NIRB-32
Subject/Topic	Method used for indicating potential range shift for caribou
References	B2B Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> 2025 Wildlife Mitigation and Monitoring Program Report, Section 3.4.1, page 3-12
Summary	The method used for indicating the potential range shift needs to be improved.
Detailed Review Comment	In the report, it is stated that “Distances from the centroid of the calving season 95% UD polygon to the nearest edge of the Goose PDA and MLA PDA were calculated for both caribou herds to allow tracking of potential shifts year to year.” However, it is possible for ranges with very different shapes and spatial distributions to have similar centroids, even though their actual exposure to disturbance may be completely different. Therefore, relying only on centroid location may oversimplify the spatial relationship between seasonal ranges and disturbance features. This concern is even stronger when the analysis is based on 95% isopleths, because these broader home-range boundaries can be strongly influenced by occasional irregular movements or outlying locations from individual animals. In contrast, smaller isopleths, such as 50% core-use areas, may better represent areas of concentrated use. Therefore, it would be helpful to clarify why centroid-based analysis was considered appropriate.
Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> Please justify the use of centroids for analyzing caribou range shifts. In addition, it would be informative to conduct the same



	analysis using core habitat areas based on 50% isopleths.
Agree or Disagree with Compliance Statement	N/A
Importance	High

1.33 KIA-NIRB-33

Review Comment Number	KIA-NIRB-33
Subject/Topic	Analyzing the overlap between seasonal ranges and project
References	B2B Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> 2025 Wildlife Mitigation and Monitoring Program Report, Section 3.4.2, page 3-12
Summary	Because traditional KDE often underestimates home-range size, the calculated overlaps may be unreliable.
Detailed Review Comment	In the report, it is stated that “The Bathurst caribou herd 50% UD did not overlap the Goose Project PDAs in any season, and the 95% UD overlapped only during the spring migration season in 2025.” However, as noted in the previous comments, traditional KDE, which was used to map seasonal ranges, often underestimates home-range size. This could make the calculated overlap between the estimated home range and the Project unreliable.
Recommendation/Request	The KIA requests the following: <ul style="list-style-type: none"> Please update the seasonal home range layers after accounting for autocorrelation and recalculate the overlap area using these updated layers. This request is the case for all the herds and seasons considered in the current study.
Agree or Disagree with Compliance Statement	N/A
Importance	High

1.34 KIA-NIRB-34

Review Comment Number	KIA-NIRB-34
Subject/Topic	Mapping caribou range during migration.
References	B2B Gold, Back River (Goose) Project, 2025 Annual Report



	(March 31, 2026) <ul style="list-style-type: none"> 2025 Wildlife Mitigation and Monitoring Program Report, Section 3.4.2, Figure 3.4-1 and Figure 3.4-2.
Summary	KDE is not appropriate for mapping ranges during migration seasons.
Detailed Review Comment	KDE, and even AKDE, should not be used to map ranges during periods when individuals are not range-resident, because bandwidth estimation based on movement patterns is not appropriate in such cases.
Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> Please update the seasonal home range layers after accounting for autocorrelation and recalculate the overlap area using these updated layers. This request is the case for all the herds and seasons considered in the current study.
Agree or Disagree with Compliance Statement	N/A
Importance	High

1.35 KIA-NIRB-35

Review Comment Number	KIA-NIRB-35
Subject/Topic	Chromium Exceedances
References	B2B Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> 2025 Marine Monitoring Report, Executive Summary, Page 3 & Section 3.2.2, Page 19
Summary	Chromium exceedances
Detailed Review Comment	Is it stated, “the reported detection limit in 2025 for total chromium (0.05-0.10 mg/L) exceeded the guideline for hexavalent chromium (Cr(VI); 0.0015 mg/L; CCME 2025) in all samples and exceeded the guideline for trivalent chromium (Cr(III); 0.056; CCME 2025) in one sample, so guideline comparisons for chromium were inconclusive.” The statement is inconsistent, asserting both exceedances and inconclusive comparisons. Where detection limits exceed guideline values, the correct conclusion is that compliance cannot be determined until proven otherwise. Given the significant toxicity of hexavalent chromium (Cr(VI)), it would be prudent to undertake additional water sampling to verify compliance with CCME guidelines. This work should be



	conducted by an accredited laboratory capable of achieving detection limits below the CCME MAL guidelines and consistent with the target detection limits specified in the MMP. Completing this additional sampling in advance of the next scheduled monitoring would reduce uncertainty and provide a more reliable basis for assessing compliance.
Recommendation/ Request	The KIA requests the following: <ul style="list-style-type: none"> • Please conduct additional water sampling using an accredited laboratory capable of achieving detection limits below the CCME MAL guidelines and consistent with the target detection limits specified in the MMP.
Agree or Disagree with Compliance Statement	Not considered noncompliance, but there is room for improvement.
Importance	High

1.36 KIA-NIRB-36

Review Comment Number	KIA-NIRB-36
Subject/Topic	Clean-up of an unauthorized discharge of tailings slurry
References	B2Gold, Back River (Goose) Project, 2025 Annual Report (March 31, 2026) <ul style="list-style-type: none"> • Section 4.4.2 Unauthorized Discharges and Spills (Page 4-5) • Table 4.4-1 Unauthorized Discharges in 2025 (Reportable) (Pages 4-6 to 4-10) • Project Certificate Condition No. 17 (Page 4-81)
Summary	The description of an unauthorized discharge of approximately 7,000 L of tailings slurry is missing some important information.
Detailed Review Comment	<p>Project Condition 17 states, “The Proponent shall conduct tests of the tailings and treatment sludges as they are produced to evaluate the potential for remobilization of arsenic from these materials.”</p> <p>Section 4.4.2, specifically Table 4.4-1, recounts the unauthorized discharge or spills that occurred in 2025. Section 4.4.2 states, “B2Gold Nunavut records submitted to the NT/NU Spill Line may differ from what has been posted to the online database,” but does not specify why such differences in reporting may occur. It is thus also unclear how the information in Table 4.4-1 was compiled.</p> <p>One of the unauthorized discharges in Table 4.4-1 is a discharge of 7,000 L of tailings slurry at the Process Plant on 01-Nov-2025. Column “Mitigation” describes clean-up for this discharge of</p>



	<p>tailings slurry as follows: “The clean-up effort included scraping up slurry off the ground and dumping it into the temporary berm erected on the east side of the Mill. Also used a pump to pump as much slurry as possible ~1000L back into containment. On December 6 the remaining frozen ice and contaminated soil was excavated and stored in mega-bags within lined area for future treatment in the spring or to be backhauled off site to be properly disposed of. ” There is no mention of if this spilled tailings slurry was collected for testing. Other than testing the spilled tailings materials, significant questions remain regarding how this spill was cleaned up. Specifically:</p> <ul style="list-style-type: none"> • Was the “temporary berm” mentioned in the Table 4.4-1 built to contain this spill, or for another purpose? • When some slurry was pumped “back into containment,” was it pumped into “temporary” containment or another area? • Was tailings containment in any way compromised? • What corrections are in place as a result of this incident? • Is the scraped-up or recovered slurry still in the temporary berm?
<p>Recommendation/ Request</p>	<p>The KIA requests the following:</p> <ul style="list-style-type: none"> • Provide an explanation why the information supplied to the NT/NU spill line would differ from what has been posted to the online database. • Provide a description of the source(s) of information for Table 4.4-1 • Provide more detail regarding the clean-up of the unauthorized discharge of tailings slurry, including but not limited to if a sample was collected for testing, if the temporary berm was constructed to contain this particular spill, and if the recovered slurry remains in the temporary containment.
<p>Agree or Disagree with Compliance Statement</p>	<p>N/A</p>
<p>Importance</p>	<p>Moderate</p>

1.37 KIA-NIRB-37

<p>Review Comment Number</p>	<p>KIA-NIRB-37</p>
<p>Subject/Topic</p>	<p>Increased concentrations of nitrate and cobalt over three years.</p>



References	2025 Aquatic Effects Management Plan. pp. 44, 45. Appendix F 2025 Water Quality Investigative Sampling. pp.
Summary	Investigative water quality sampling was undertaken in 2025 in an effort to determine the cause of the increases in nitrate and cobalt in the West Bay of Goose Lake.
Detailed Review Comment	<p>The 2024 AEMP reported increasing concentration for several parameter concentrations in the West Bay area of Goose Lake since September 2023. In an attempt to identify the cause of the increased concentrations an investigative sampling program was undertaken. The investigation centered on nitrate, nitrite and cobalt since Low Action Level was exceeded for these Parameters of Interest (POIs). Targeted sampling locations were selected. Several factors were identified as potential causes including:</p> <ul style="list-style-type: none"> • Seepage and runoff from the site • Water seeping through the road • Contact water could be entering the environment • Contaminated soils that were not removed. <p>The report concludes by stating that without assessing both concentration and flow rate, it is difficult to accurately determine the relative contributions of each stream to changes in the lake. The report does not contemplate any mitigation measures or adaptive management plan to be implemented in order to address the increased concentrations.</p>
Recommendation/ Request	The investigative sampling program provided valuable results, but no follow-up was provided in the write-up. If the nitrate and cobalt concentrations have been increasing over three years, rather than continuous monitoring, mitigation measures should be implemented, rather than spending additional time and resources on determining flow rate. Or, conduct that flow rate and analysis and implement mitigation measures on the basis of the results.
Agree or Disagree with Compliance Statement	N/A
Importance	High

1.38 KIA-NIRB-38

Review Comment Number	KIA-NIRB-38
Subject/Topic	Interpretation of AEMP results and trends
References	Appendix H – Aquatic Effects Management Plan (AEMP); Section



	4.5.7 – Groundwater and Surface Water Quality
Summary	AEMP results are presented clearly. Further interpretation of longer-term trends remains limited.
Detailed Review Comment	The AEMP results are presented in a clear and structured manner, and the conclusion that current concentrations do not pose a risk to aquatic life appears reasonable. However, interpretation is focused primarily on current conditions rather than how these results may evolve over time. While changes relative to baseline are acknowledged and we understand that mitigative measures are planned, there is limited discussion of whether these trends are stabilizing, increasing, or likely to change under continued operations. As additional years of data become available, a more explicit discussion of trends would improve overall interpretability.
Recommendation/ Request	Include brief commentary on the trends observed over time and any expectations for how conditions may evolve under current management practices.
Agree or Disagree with Compliance Statement	Agree.
Importance	Moderate

1.39 KIA-NIRB-39

Review Comment Number	KIA-NIRB-39
Subject/Topic	Goose Lake Water Quality changes
References	2025 Annual Report – Executive Summary (Environmental Monitoring Programs); Section 4.5.7 – Groundwater and Surface Water Quality; Appendix H – Aquatic Effects Management Plan (AEMP) Report
Summary	The 2025 Annual Report identifies changes in Goose Lake water quality; however, the attribution of contributing sources remains largely qualitative.
Detailed Review Comment	The report presents a clear description of observed increases in trace metals, nitrate, nitrite, and cobalt in Goose Lake relative to baseline conditions. The explanation linking these changes to contact water inputs, runoff, and seepage from disturbed areas is logical and consistent with expected site processes. That said, the interpretation remains primarily qualitative. At present, it is difficult to clearly differentiate the relative contribution of individual source areas or pathways, including runoff, seepage, and direct inputs. This distinction will become increasingly



	important as monitoring continues and longer-term trends begin to emerge.
Recommendation/Request	As part of the planned mitigation measures and additional engineering controls planned for the project, provide an assessment and discussion on relative source contributions based on catchments. It was not clear exactly what the source areas were of the uncontrolled freshet runoff water and the relative contribution from each area.
Agree or Disagree with Compliance Statement	Generally, agree, but attribution of observed effects would benefit from additional quantitative support on the source areas to strengthen the planned mitigation strategy.
Importance	High

1.40 KIA-NIRB-40

Review Comment Number	KIA-NIRB-40
Subject/Topic	Contact water management performance
References	Executive Summary – Environmental Monitoring Programs; Section 3.1 – Highlights and Challenges; Section 4.4 – Regulatory Compliance
Summary	Contact water inputs during freshet are identified as a key driver of water quality changes and long-term management controls are still being developed.
Detailed Review Comment	The report identifies uncontrolled contact water entering Goose Lake during freshet as a contributing factor to observed water quality changes. This linkage is clearly described and consistent with the reported monitoring results. However, the report indicates that long-term contact water management infrastructure is still under development. While interim mitigation measures appear to be in place, the absence of a fully established system introduces some uncertainty regarding performance during peak flow conditions. As the project transitions into operations, continued reliance on interim or responsive controls may limit confidence in the long-term effectiveness of contact water management.
Recommendation/Request	Provide a high-level description of the planned long-term contact water management approach, including how peak freshet conditions will be managed. We understand that a 3rd party engineering firm is being retained to help develop and construct legitimate and long-term contact water management structures. We look forward to reviewing these plans at a later date.
Agree or Disagree with	Generally, agree.



Compliance Statement	
Importance	High

1.41 KIA-NIRB-41

Review Comment Number	KIA-NIRB-41
Subject/Topic	Spill occurrence and overall system performance
References	Section 4.4.2 – Unauthorized Discharges and Spills; Table 4.4-1 – Reportable Discharges
Summary	Spill response appears to have been effective; however, the number spill of events suggests opportunities for further reduction through project controls.
Detailed Review Comment	The report documents several spill events in 2025, including releases of diesel, slurry, and other materials. Response actions appear to have been implemented appropriately, and reporting requirements were met. However, the number and range of reported spills suggest that these events remain a recurring operational consideration. While each event appears to have been managed effectively, the cumulative frequency may indicate opportunities to further reduce occurrence through improved controls or operational practices. This appears to be more a matter of ongoing optimization rather than a deficiency in response.
Recommendation/ Request	Continue to provide a summary of spill occurrences and provide a summary in the 2026 reporting of mitigation/ management measures implemented to reduce future events.
Agree or Disagree with Compliance Statement	Agree.
Importance	Moderate

1.42 KIA-NIRB-42

Review Comment Number	KIA-NIRB-42
Subject/Topic	Integration of thermal and hydrogeologic monitoring
References	Appendix F – Ground Thermal Monitoring; Section 4.5.6 – Hydrological Features and Hydrogeology
Summary	Monitoring programs are well established. The reporting would benefit from integration between thermal and hydrogeologic datasets.
Detailed Review Comment	The report indicates that thermal monitoring, geotechnical characterization, and hydrologic monitoring programs are in



	place, reflecting a comprehensive monitoring framework. However, these datasets are largely presented independently. Given the role of permafrost in influencing groundwater flow and seepage, a more integrated interpretation linking thermal conditions to hydrogeologic behaviour would improve clarity. A concise synthesis would help confirm whether observed conditions align with expectations.
Recommendation/ Request	Include a brief conceptual summary describing how thermal conditions influence groundwater flow and seepage pathways.
Agree or Disagree with Compliance Statement	Generally, agree.
Importance	Low

1.43 KIA-NIRB-43

Review Comment Number	KIA-NIRB-43
Subject/Topic	Event-based monitoring of freshet conditions
References	Executive Summary – Environmental Monitoring Programs; Appendix H – AEMP
Summary	Freshet-driven processes are identified but no freshet focused monitoring is being completed to capture peak conditions.
Detailed Review Comment	The report identifies freshet as a key driver of contact water inputs and associated water quality changes, which is consistent with the overall interpretation. However, monitoring appears to be based primarily on scheduled sampling programs. Given the short duration and variability of peak flow events, it is not clear whether peak loading conditions are fully captured. As a result, confidence in understanding peak conditions may be somewhat limited.
Recommendation/ Request	Where feasible, incorporate targeted monitoring events during freshet or high-flow events to better capture peak conditions.
Agree or Disagree with Compliance Statement	Generally, agree.
Importance	Moderate

1.44 KIA-NIRB-44

Review Comment Number	KIA-NIRB-44
Subject/Topic	Surface Water Quality: Freshwater Aquatic Environment – Aquatic Effects Monitoring Plan



References	2025 Report Project Certificate Condition No. 21 (140-142) Appendix H AEMP Executive Summary, Results, Summary and Recommendation
Summary	2025 AEMP results indicate that water quality in Goose Lake has changed compared to baseline years and the reference area. The results indicate that a change in water quality was observed in both areas of Goose Lake; however, the effect was generally more pronounced in West Bay compared to Central Basin. This trend is consistent with 2024 findings. Low Action Level for aquatic life exceeded four parameters: nitrate, nitrite, total and dissolved cobalt. Further evaluation was conducted to determine the potential ecological significance of the Low Action Level exceedances. The results suggest that the inflow from Llama and Umwelt Lakes and the inflow from Echo Lake contributed large concentrations of nitrate and cobalt parameters after September 2023. Other sources or processes are also likely, especially for nitrite. Contact water, seepage and/or runoff flowing into these streams appear to be the likely source of increased parameter concentrations in Goose Lake in 2024 and 2025.
Detailed Review Comment	Recommendations for the water quality are to continue AEMP sampling per the AEMP study design, with the addition of West Bay over the next three years, to initiate water quality sampling of Propeller Lake in 2026, and to adopt the newly developed chlorophyll a benchmark.
Recommendation/ Request	It is concerning that water quality (37 parameters) has changed considerably from baseline and that there are exceedances of the Low Action Levels for Aquatic Life. Sources and explanations of increased concentrations of all 37 parameters would be needed especially for those parameters with no benchmarks (i.e., Calcium, Magnesium, Potassium, Sodium, Reactive Silica, Total Nitrogen), including whether these increased concentrations would be harmful to aquatic life, fish and fish habitat. In addition, it is important to monitor and determine that mitigation measures to improve water management in relation to aquatic life and fish and fish habitat are working.
Agree or Disagree with Compliance Statement	Generally, agree, but caution is needed with increased concentrations of most water quality parameters from baseline conditions.
Importance	Moderate

1.45 KIA-NIRB-45

Review Comment Number	KIA-NIRB-45
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Subject/Topic	Fish and Fish Habitat Fish Offsetting Plan
References	Appendix I: Fish Offsetting Plan (Page 4-2 (39))
Summary	All water intakes (e.g., in Big Lake, Goose Lake) will be screened to avoid entrainment of fish in accordance with the DFO Fresh Water Intake End of Pipe Screening Guideline (DFO 1995).
Detailed Review Comment	N/A
Recommendation/Request	There is a newer DFO guideline for Fresh Water Intake End of Pipe Screening Guideline. Please update the reference, check and make sure plan adopts the newly available guideline (DFO 2026). Please clarify whether there is any monitoring and/or reporting requirement regarding water intakes. It would be helpful to see monitoring results showing that water intake and screens are working as intended. DFO 2026. https://www.dfo-mpo.gc.ca/pnw-ppe/standards-normes/fish-screen-grillage-poisson-eng.html
Agree or Disagree with Compliance Statement	Agree
Importance	Moderate

1.46 KIA-NIRB-46

Review Comment Number	KIA-NIRB-46
Subject/Topic	Fish and Fish Habitat
References	Appendix J: Goose Lake Downstream Fish and Fish Habitat Monitoring 2025: Technical Memorandum Section 4.6.2 YOY Rearing HSI – July 2025 (Page 31 (32))
Summary	Field observations found no evidence of disconnection or stranding risk.
Detailed Review Comment	N/A
Recommendation/Request	Please provide quantitative measures and/or additional information to support statement mentioned.
Agree or Disagree with Compliance Statement	Agree
Importance	Low



1.47 KIA-NIRB-47

Review Comment Number	KIA-NIRB-47
Subject/Topic	Fish and Fish Habitat
References	Appendix J: Goose Lake Downstream Fish and Fish Habitat Monitoring 2025: Technical Memorandum Section 4.6.2 YOY Rearing HSI – July 2025 (Page 31 (32)) Table 4.8 (Page 33 (34)), Summary (Page 34(35)), Table 4.7 (Page 33(34)),
Summary	Predicted Average Composite HSI for PLI were updated to 0.4 from 0.67 from baseline whereas 2025 composite HSI was updated to 0.4 from 0.38 (baseline). WSP (2024) attributed lower HSI values at the GLO primarily to geomorphic habitat classification rather than hydraulic or substrate limitations, noting that these values reflect typical downstream redistribution of YOY rather than constrained rearing conditions.
Detailed Review Comment	Explanation is provided; however, it is not clear how HSI score was decreased considerably for PLI whereas HSI increased for GLO. Change of consultants and methodology used may be one reason. It is important to show that that is the only change, not the overall rearing conditions for YOY. If so, this should be clearly communicated.
Recommendation/Request	Please provide detailed explanation and/or breakdowns of discrepancies between GLO and PLI. HSI was updated from 0.67 to 0.4 for PLI whereas HSI was updated from 0.38 to 0.4 for GLO. Please correct the typo in Table 4.7 title. GLI should be corrected to be GLO.
Agree or Disagree with Compliance Statement	Agree
Importance	Moderate

1.48 KIA-NIRB-48

Review Comment Number	KIA-NIRB-48
Subject/Topic	Implementation of Mitigation Measures
References	Annual Geotechnical Inspection (AGI) Primary Observations. Table 3. Page 60.
Summary	Several recommendations were made to undertake or “consider” actions in the 2024 AGI that were carried over into the 2025 AGI



	as not completed.
Detailed Review Comment	Several recommendations were identified in Table 3: Summary of 2025 AGI Observations and Recommendations for the Goose Property. Several of these recommendations had also been identified in the 2024 AGI and were carried over. Recommendations included considering undertaking mitigative action. However, considering an action will not mitigate an effect that is already occurring. For example, long-term water conveyance through portions of the airstrip should be implemented since soft shoulder conditions may lead to substantial erosion resulting in compromising fish habitat and fish passage.
Recommendation/ Request	Explanation should be provided regarding reasons why the recommendations were not acted upon. Also, information should be provided regarding the nature of the “considerations” and if these will translate into mitigative actions and if not, provide rationale.
Agree or Disagree with Compliance Statement	N/A
Importance	Moderate

1.49 KIA-NIRB-49

Review Comment Number	KIA-NIRB-49
Subject/Topic	Climate and Meteorology – Weather Monitoring and Adaptive Management
References	Project Certificate Condition No. 8
Summary	Comparison with local historic data.
Detailed Review Comment	PCC No. 8 states that the proponent shall “monitor local weather and adaptively manage potential impacts from extreme or abnormal weather conditions.” And “provide a summary report of meteorological conditions experienced within the project area including details related to temperature, wind velocities and patterns, precipitation, as well the onset of seasonal freeze and thaw cycles and highlight extreme or outlying weather events.” The 2025 annual report does provide a summary of meteorological data and the 2025 data from Goose Station are compared with data from the ECCC stations at Lupin and Bathurst Inlet. Considering that several years of local climate data are now available at Goose (since 2004) and MLA (since 2012) comparing annual data with past data would provide more information on outlying weather events than a comparison with the two ECCC stations that are impacted by their own local



	climate conditions. Specifically, precipitation patterns are different at these locations, and a comparison does not provide sufficient information on potential changes in climate conditions at the project site.
Recommendation/ Request	It is recommended that B2BGold Nunavut complement the Extreme and Outlying Events analysis by comparing the observations of the reporting period with past records from the Goose (Lat. 65.54, Long. 106.41, Elev. 277 m) and MLA (Lat. 66.65, Long. 107.69, Elev. 11 m) weather stations.
Agree or Disagree with Compliance Statement	Disagree. Similar to last year’s comment, it would be useful to have data from previous years plotted to compare against the reporting period, specifically as the length of the local record keeps growing. However, as currently presented, the information provided in PCC No. 8 does comply with the requirement.
Importance	Low

1.50 KIA-NIRB-50

Review Comment Number	KIA-NIRB-50
Subject/Topic	Terrestrial Environment – Permafrost Monitoring
References	Project Certificate Condition No. 11& 12
Summary	Additional sensor details.
Detailed Review Comment	<p>B2Gold Nunavut provided an updated Site-wide Ground Thermal Monitoring – Annual Reporting (March 20, 2026) and a Site-wide Ground Thermal Monitoring Plan (March 31, 2026).</p> <p>Section 5.1 of the Monitoring Plan indicates that “Standard operating procedures (SOPs) will be developed and appended to this monitoring plan once the monitoring sites and instruments have been established. The SOP will ensure consistent and complete data collection.” It is understood that the monitoring sites have been established and therefore a SOP should soon be available for review (as indicated in B2BGold Nunavut “Next Steps”).</p> <p>In addition, B2BGold Nunavut indicates that a Microsoft PowerBI App has been developed for data analysis and visualization. The information available, however, does not provide details on this analysis, e.g. how checks are carried out and outliers are identified (what is an “abnormal reading (see Section 5.3)?”).</p>
Recommendation/ Request	<p>It is recommended that B2BGold Nunavut provide additional information on the data management and quality checks as well as the accuracy of the sensors used.</p> <p>In addition, B2BGold Nunavut should provide a copy of the SOP as soon as it is available for the KIA to review and comment.</p>



Agree or Disagree with Compliance Statement	Agree but KIA recommends that additional information, including the standard operating procedures (SOPs) should be provided for the KIA to review.
Importance	Low

1.51 KIA-NIRB-51

Review Comment Number	KIA-NIRB-51
Subject/Topic	Terrestrial Environment – Sensitive Landform Mitigation and Monitoring
References	Project Certificate Condition No. 13
Summary	Update on the observations provided in the 2025 annual geotechnical inspection (AGI) report.
Detailed Review Comment	<p>SRK Consulting (Canada) Inc. completed the 2025 Annual Geotechnical Inspection (March 2026), stating that “ ... significant issues were not expected with the current infrastructure at this time. [...] Observations of the interim state of the construction have been made in an attempt to allow for the site to improve or optimize the final configuration of the earthworks and water management infrastructure, aiming to prevent notable permafrost degradation and aiming to reduce ongoing maintenance requirements.”</p> <p>The report cites following the top five priorities for consideration:</p> <ol style="list-style-type: none"> 1. Goose and MLA Airstrips: Monitor and evaluate long-term water management strategies to address flow impediments at the airstrips. Goose Airstrip: The design of the Rascal Diversion Berm should be updated to reflect current site conditions. 2. Finish the updated Goose Neck culvert crossing installations before freshet or remove the road fill material in the way of downstream flow. 3. Revisit the constructed berm layout and thicknesses at Goose – Echo Diversion. 4. Repair the liner damage and erosion to some of the tank pedestals noted at both of these tank farm locations at the Goose and MLA tank farms. 5. A formal monitoring program should be established, and deformation surveys should be completed at the Goose MSE walls. 6. The report further indicates that historic roadways are underbuilt, and additional fill is required to reach design thicknesses. 7. Finally, the 2025 AGI notes multiple locations where



	erosion was observed and culverts that are (partially) blocked or lacking at location where surface water flow should be promoted.
Recommendation/ Request	It is requested that B2Gold Nunavut provide an update on how high priority observations listed in the AGI have been or will be addressed. Some observations have been carried over from the 2023 and 2024 AGIs and if the conditions remain unmitigated, long-term impacts on the terrain conditions may develop, specifically if surface drainage is impacted.
Agree or Disagree with Compliance Statement	Agree but the 2025 Annual Geotechnical Inspection report highlights multiple observations, including high priority recommendations for which an update should be provided.
Importance	Moderate

1.52 KIA-NIRB-52

Review Comment Number	KIA-NIRB-52
Subject/Topic	Employment - level
References	B2Gold 2025 Socio-economic Monitoring Report for the Back River Project, 4.1.2, Table 4-3
Summary	In 2025, Inuit employment by hours worked was primarily for semi-skilled (60.3%) and unskilled (33.1%) positions, reflecting the “overall low levels of Inuit educational attainment in Nunavut” (p.28). The percentage of hours worked by unskilled Inuit employees has increased since 2023 (25%).
Detailed Review Comment	KIA understands that 2025 was a transitional year between construction, commissioning and production; however, KIA would like to see the percentage of Inuit in skilled positions and supervisory positions increase including ED's, senior managers, middle management and specialized professionals.
Recommendation/ Request	Please describe how B2Gold Nunavut’s Career Development Plans are being designed to increase the percentage of Inuit in skilled and supervisory positions. Please describe all the steps taken to date by B2Gold in development of apprenticeship programs for Inuit including pairing Inuit with Red Seal holders, community partnerships, securing funding, and training delivery. Has there been an effort to gain employees from the diamond mines that are closing or have recently closed?
Importance	High

1.53 KIA-NIRB-53

Review Comment	KIA-NIRB-53
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Number	
Subject/Topic	Employment – Hours worked
References	B2Gold 2025 Socio-economic Monitoring Report for the Back River Project, Page iv; page 27-28 (4.1.1), 4.3.1
Summary	<p>On page iv of the Executive Summary, B2Gold Nunavut states that they “anticipate(s) Inuit employment will grow as operations advance and become more routinized, and the success of Company initiatives in this area are realized.”</p> <p>Section 4.1.1 reports that the average Inuit workforce in 2025 was 10.7% for the Goose Mine, compared to 16.6% at Meadowbank and 15.1% at Mary River.</p> <p>Section 4.3.1 mentions a Priority Recruitment Strategy for increasing hiring of Inuit workers and Retention Strategy for reducing turnover. Information on KPIs for these measures are not reported.</p>
Detailed Review Comment	KIA believes that this number can be improved and can reach the higher levels at Meadowbank and Mary River.
Recommendation/ Request	Please provide information to KIA on the Priority Recruitment Strategy and other plans to increase the Inuit workforce during operation, including any KPIs that have been set to evaluate progress.
Importance	High

1.54 KIA-NIRB-54

Review Comment Number	KIA-NIRB-54
Subject/Topic	Employment - Promotions
References	B2Gold 2025 Socio-economic Monitoring Report for the Back River Project, page 34.
Summary	There were 6 Inuit promotions in 2025 at the mine, and 93 non-Inuit promotions in the same year.
Detailed Review Comment	
Recommendation/ Request	Please provide these numbers as a percentage of Inuit and non-Inuit employees. Please explain the nature of the promotions received by Inuit.
Importance	Moderate

1.55 KIA-NIRB-55

Review Comment	KIA-NIRB-55
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Number	
Subject/Topic	Education and training – Achievement awards
References	B2Gold 2025 Socio-economic Monitoring Report for the Back River Project, Page 72
Summary	<p>B2Gold Nunavut has a Kitikmeot Junior High and High School Achievement Awards Program that supports resident Kitikmeot Inuit. In 2025, 5 individuals were supported by B2Gold’s Kitikmeot Junior High and High School Achievement Awards Program. The report states that the award is equally split between the Kitikmeot communities.</p> <p>B2Gold Corp, B2Gold Nunavut’s parent company also supports an Indigenous Student in Exploration/Mining award, “with a focus on Inuit students, preferably from the Kitikmeot Region” and an award for Women in Mining for female students in Vancouver (pg. 72).</p>
Detailed Review Comment	<p>KIA would like the Kitikmeot Junior High and High School Achievement Awards Program to also support urban Kitikmeot Inuit; however, the 2025 report notes that the program prioritizes providing awards to Kitikmeot-based Inuit Students that the award is equally split between the Kitikmeot communities.</p> <p>KIA acknowledges the additional information provided on awards from B2Gold Corp. which are open to young Canadian mining talent but not specific to Kitikmeot.</p>
Recommendation/ Request	Please provide more information about whether the Kitikmeot Junior High and High School Achievement Awards Program supports urban Kitikmeot. If not, please provide an explanation as to why.
Importance	High

1.56 KIA-NIRB-56

Review Comment Number	KIA-NIRB-56
Subject/Topic	Education and training
References	B2Gold 2023 Socio-economic Monitoring Report for the Back River Project, Page 71.
Summary	B2Gold Nunavut offers opportunities for second language training courses (Inuinnaqtun and Inuktitut) based on demand. B2Gold Nunavut has not seen a demand for these courses, and they have not been requested.
Detailed Review Comment	B2Gold Nunavut stated that, moving forward, “second language training opportunities would be communicated to employees via cultural awareness training sessions, and other onsite



	opportunities held by the Indigenous & Northern Affairs team”. KIA would like to find out more about how these courses are communicated to employees. KIA is also interested in reviewing B2Gold Nunavut’s Glossary of Terms that has been circulated at the mine.
Recommendation/ Request	Please provide the additional information requested above.
Importance	Moderate

1.57 KIA-NIRB-57

Review Comment Number	KIA-NIRB-57
Subject/Topic	Health and community well being
References	B2Gold 2025 Socio-economic Monitoring Report for the Back River Project, 7.1.1, Table 7-1, Table 8-4
Summary	B2Gold Nunavut has developed cross cultural training with KIA, and it is offered on-site. B2Gold Nunavut is in the process of developing an updated version of this training in video format.
Detailed Review Comment	The report states that B2Gold Nunavut is in the process of developing updated video-based cross-cultural training for Mine employees and contractors. KIA awaits this updated training.
Recommendation/ Request	Please provide the updated video-based training to KIA for review. Please confirm that the entries in Table 7-1 for “Cultural Awareness” and “Indigenous Awareness” are not duplicates. Please provide confirmation that all employees and contractors complete the mandatory cultural awareness training (7.1.1).
Importance	Moderate

1.58 KIA-NIRB-58

Review Comment Number	KIA-NIRB-58
Subject/Topic	Health and community well-being – use of GN emergency services
References	B2Gold 2025 Socio-economic Monitoring Report for the Back River Project, Page 93; 8.1.9
Summary	The use of GN emergency health services required by B2Gold Nunavut increased from 6 in 2024 to 26 in 2025. All reported incidents were emergency health care incidents requiring medivac to Yellowknife. An additional 211 emergencies required the use of B2Gold Nunavut charter aircraft to Yellowknife or Edmonton.
Detailed Review	The 2025 report shows that the number of GN medivac events has increased significantly compared to previous years. The report

