



To the Directors of Pilbara Iron Company (Services) Pty Ltd,

## Independent Limited Assurance Report on Greater Tom Price Mine's TSM Performance Statement

The Board of Directors of Pilbara Iron Company (Services) Pty Ltd (PICS) engaged PwC Australia to perform an independent limited assurance engagement in respect of the Selected Subject Matter Information described as at 02 December 2024 in relation to the Greater Tom Price Mine (the 'Subject Matter Information').

### Subject Matter Information and Criteria

We assessed the Selected Subject Matter against the Criteria.

The Selected Subject Matter Information set out below needs to be read and understood together with the Criteria which are also defined below:

<b>Subject Matter Information</b>	<b>Criteria</b>
Greater Tom Price Mine's assertions made in its self-assessment as summarised in Exhibit 1 regarding its level of conformance with the following 8 <i>Towards Sustainable Mining</i> (TSM) protocols: <ol style="list-style-type: none"><li>1) Biodiversity Conservation Management (2022)</li><li>2) Climate Change (2022)</li><li>3) Crisis Management and Communications Planning (2022)</li><li>4) Equitable, Diverse and Inclusive Workplaces (2023)</li><li>5) Indigenous and Community Relationships (2022)</li><li>6) Preventing Child and Forced Labour (2022)</li><li>7) Safe, Healthy and Respectful Workplaces (2023)</li><li>8) Water Stewardship (2022)</li></ol>	TSM protocols for each of the Subject Matter Information Protocol.
Greater Tom Price Mine's assertions made in its self-assessment as summarised in Exhibit 1 regarding its level of conformance with the TSM Responsible Sourcing Supplement, as they relate to ResponsibleSteel.	The TSM Responsible Sourcing Supplement, as it relates to ResponsibleSteel.



The maintenance and integrity of PICS's website is the responsibility of the PICS; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Subject Matter Information or Criteria when presented on PICS's website.

Our assurance conclusion is as at 02 December 2024 and does not extend to information in respect of earlier periods or to any other information included in, or linked from, the Performance Statement.

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### **Responsibilities of PICS**

PICS is responsible for the preparation of the Subject Matter Information in accordance with the Criteria. This responsibility includes:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring, evaluating and preparing the underlying Subject Matter Information;
- ensuring that those criteria are relevant and appropriate to PICS and the intended users; and
- designing, implementing and maintaining systems, processes and internal controls relevant to the preparation of the Subject Matter Information, which is free from material misstatement, whether due to fraud or error.

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### **Our independence and quality control**

We have complied with the ethical requirements of the Accounting Professional and Ethical Standard Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* relevant to assurance engagements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies Australian Standard on Quality Management ASQM 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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### **Our responsibilities**

Our responsibility is to express a limited assurance conclusion based on the procedures we have performed and the evidence we have obtained.

Our engagement has been conducted in accordance with the Standard on Assurance Engagements ISAE 3000 (Revised) *Assurance Engagements other than Audits or Reviews of Historical Financial Information*. That standard requires that we plan and perform this engagement to obtain limited assurance about whether anything has come to our attention to indicate that the Subject Matter Information has not been prepared, in all material respects, in accordance with the Criteria, as at 02 December 2024.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and consequently the level of assurance



obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not express a reasonable assurance opinion.

In carrying out our limited assurance engagement we:

- made inquiries of the persons responsible for the Subject Matter Information;
- obtained an understanding of the process for collecting and reporting the Subject Matter Information;
- obtained and evaluated a selection of information supporting Greater Tom Price Mine's assertions regarding the alignment of its sustainability policies, management standards and procedures with:
  - TSM Protocols; and
  - The TSM Responsible Sourcing Supplement, as it relates to ResponsibleSteel;
- evaluated the subject matter information recorded by Greater Tom Price Mine in its reporting system.
- considered the disclosure and presentation of the Subject Matter Information.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

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### **Inherent limitations**

Inherent limitations exist in all assurance engagements due to the selective testing of the information being examined. It is therefore possible that fraud, error or non-compliance may occur and not be detected. A limited assurance engagement is not designed to detect all instances of non-compliance of the Subject Matter Information with the Criteria, as it is limited primarily to making enquiries of PICS and analysis of selected information.

The Performance Statement is based on an historic reflection of the policies and processes in place as at the reported date. The evaluation of or any conclusions about the Performance Statement cannot be relied upon for future periods.

Additionally, non-financial information may be subject to more inherent limitations than financial and non-financial data, given both its nature and the methods used for determining such information. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation techniques that can affect comparability between entities and over time.

The limited assurance conclusion expressed in this report has been formed on the above basis.

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### **Our limited assurance conclusion**

Based on the procedures we have performed, as described under 'Our responsibilities' and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information has not been prepared, in all material respects, in accordance with the Criteria for the as at 02 December 2024.



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### Use and distribution of our report

We were engaged by the board of directors of Pilbara Iron Company (Services) Pty Ltd on behalf of PICS to prepare this independent assurance report having regard to the criteria specified by PICS and set out in this report. This report was prepared solely for PICS to assist PICS in meeting its commitments as a member of the Minerals Council of Australia (TSM Protocols and TSM Responsible Sourcing Supplement as it relates to ResponsibleSteel).

We accept no duty, responsibility or liability to anyone other than PICS in connection with this report or to PICS for the consequences of using or relying on it for a purpose other than that referred to above. We make no representation concerning the appropriateness of this report for anyone other than PICS and if anyone other than PICS chooses to use or rely on it they do so at their own risk.

This disclaimer applies to the maximum extent permitted by law and, without limitation, to liability arising in negligence or under statute and even if we consent to anyone other than PICS receiving or using this report.

*PricewaterhouseCoopers*

PricewaterhouseCoopers

A handwritten signature in black ink, appearing to read 'JO', is positioned below the printed name.

John O'Donoghue  
Partner

Melbourne  
2 December 2024

## Exhibit 1 - TSM Verification Summary Report

### Facility Information

Name of company	Pilbara Iron Company (Services) Pty Ltd (Company engaging verifier) Hamersley Iron Pty Ltd (Company which owns facility)
Name of facility	Greater Tom Price (GTM)
Address	Pilbara Region, Western Australia
Country of operation	Australia
Products/metals produced on site	Iron Ore
Types of operations included in scope:	
Mining	<input checked="" type="checkbox"/>
Concentrate blending	<input type="checkbox"/>
Smelting	<input type="checkbox"/>
Refining	<input type="checkbox"/>
Other ( <i>please explain</i> )	
Types of infrastructure included in scope:	
Roads	<input type="checkbox"/>
Rails	<input type="checkbox"/>
Ports	<input type="checkbox"/>
Other ( <i>please explain</i> )	

### Verifier and Verification Information

Verification firm	PricewaterhouseCoopers Australia
Date(s) of verification activities (dd/mm/yyyy – dd/mm/yyyy)	Overall Verification: 30 May 2024 – 02 December 2024
Verification period	01 January 2024 – 02 December 2024
Summary of the verification methodology	Assurance was performed in accordance with the International Standards on Assurance Engagements (ISAE) 3000, Attestation Engagements Other Than Audits or Reviews of Historical Financial Information.
Summary of the verification activities	<ul style="list-style-type: none"> <li>• Opening and closing meetings</li> <li>• Obtained and reviewed GTM's self-assessment</li> <li>• Performed interviews with a sample of site management, corporate staff, site representatives, employees, contractors and relevant communities of interest</li> <li>• Obtained and reviewed documents and supporting evidence to support GTM's self-assessment</li> </ul>

## Site - Summary of Findings

Criterion	GTM Self-Assessment Rating <i>C, B, A, AA or AAA (unless otherwise indicated)</i>	PwC procedures performed
<b>Indigenous and Community Relationships</b>		
1. Community of Interest (COI) Identification	AA	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, documents and mechanisms related to COI identification</li> </ul>
2. Effective COI Engagement and Dialogue	AA	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, documents and mechanisms to COI engagement and dialogue</li> </ul>
3. Effective Indigenous Engagement and Dialogue	A	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, documents and mechanisms in place related to Indigenous engagement and dialogue</li> </ul>
4. Community Impact and Benefit Management	A	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, documents and mechanisms related to community impact and benefit management</li> </ul>
5. COI Response Mechanism	A	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, documents and mechanisms to COI response mechanisms</li> </ul>
<b>Safety and Health</b>		
1. Commitments and Accountability	A	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, documents and mechanisms in place related to health and safety commitments and accountability</li> </ul>
2. Safety and Health Management Systems	A	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, documents and mechanisms in place related to health and safety management systems.</li> </ul>
3. Psychological Safety and Respectful Behaviour	AA	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, documents and mechanisms in place related to safety and respectful behaviour</li> </ul>
4. Training, Behaviour and Culture	AAA	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, record documents and mechanisms in place related to</li> </ul>

		health and safety training, behavior and culture
5. Monitoring and Reporting	A	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, internal standards, records, documents and mechanisms in place related to health and safety monitoring and reporting</li> </ul>
6. Physical Safety and Health Performance	AA	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, internal standards, records, documents and mechanisms in place related to safety and health performance.</li> </ul>
<b>Crisis Management and Communications Planning (Indicate YES or NO)</b>		
1. Crisis Management and Communications Preparedness (For Corporate – See Corporate - Summary of Findings)	Yes	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, documents and mechanisms in place related to crisis management preparedness.</li> </ul>
2. Review (For Corporate – See Corporate - Summary of Findings)	No	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, documents and mechanisms and materials in place related to crisis management plans, processes and systems in place.</li> </ul>
3. Training (For Corporate – See Corporate - Summary of Findings)	Yes	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, documents and mechanisms and materials in place related to crisis management training.</li> </ul>
<b>Preventing of Child and Forced Labour (Indicate YES or NO)</b>		
1. Preventing Forced Labour	Yes	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, and mechanisms in place related to preventing forced labor.</li> </ul>
2. Preventing Child Labour	Yes	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, and mechanisms in place related to preventing child labor.</li> </ul>
<b>Climate Change</b>		
1. Corporate climate change management	See Corporate – Summary of Findings.	
2. Facility climate change management	C	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, documents and mechanisms in place related to climate change management.</li> </ul>
<b>Equitable, Diverse and Inclusive Workplaces</b>		
1. Leadership and Strategy	See Corporate – Summary of Findings.	

2. Advancing Equity, Diversity, and Inclusion	AAA	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, internal standards, reports, documents and mechanisms in place related to advancing equity, diversity and inclusion.</li> </ul>
3. Monitoring, Performance, and Reporting	AA	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, internal standards, reports, documents and mechanisms in place related to monitoring, performance and reporting of equitable, diverse and inclusive workplaces.</li> </ul>
<b>Biodiversity Conservation Management</b>		
1. Corporate biodiversity conservation commitment, accountability, and communications	A	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant corporate management.</li> <li>● Reviewed relevant policies, and mechanisms in place related to biodiversity conservation commitment, accountability and communications.</li> </ul>
2. Biodiversity conservation planning and implementation	C	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, internal standards, reports, documents and mechanisms in place related to Biodiversity conservation planning and implementation</li> </ul>
3. Biodiversity conservation reporting	C	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, internal standards, reports, documents and mechanisms in place related to biodiversity conservation reporting.</li> </ul>
<b>Tailings Management</b>		
1. Tailings management policy and commitment	N/A	Not in scope of engagement
2. Tailings management system and emergency preparedness	N/A	Not in scope of engagement
3. Assigned accountability and responsibility for tailings management	N/A	Not in scope of engagement
4. Annual tailings management review	N/A	Not in scope of engagement
5. Operation, maintenance, and surveillance	N/A	Not in scope of engagement
<b>Water Stewardship</b>		
1. Water Governance	A	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, Framework, internal standards, reports, documents and mechanisms in place related to water governance.</li> </ul>

2. Operational Water Management	A	<ul style="list-style-type: none"> <li>Conducted interviews with relevant on site or corporate management.</li> <li>Reviewed relevant policies, Framework, internal standards, reports, documents and mechanisms in place related to operational water management.</li> </ul>
3. Watershed-scale Planning	A	<ul style="list-style-type: none"> <li>Conducted interviews with relevant on site or corporate management.</li> <li>Reviewed relevant policies, Framework, internal standards, reports, documents and mechanisms in place related to watershed-scale planning.</li> </ul>
4. Water Reporting and Performance	A	<ul style="list-style-type: none"> <li>Conducted interviews with relevant on site or corporate management.</li> <li>Reviewed relevant policies, Framework, internal standards, reports, documents and mechanisms in place related to water reporting and performance.</li> </ul>

### Corporate - Summary of Findings

Criterion	GTM Self-Assessment Rating <i>C, B, A, AA or AAA (unless otherwise indicated)</i>	PwC procedures performed
<b>Climate Change</b>		
1. Corporate climate change management	AAA	<ul style="list-style-type: none"> <li>Conducted interviews with relevant corporate management.</li> <li>Reviewed relevant policies, and mechanisms in place related to corporate climate change management</li> </ul>
<b>Crisis Management and Communications Planning (Indicate YES or NO)</b>		
1. Crisis Management and Communications Preparedness	Yes	<ul style="list-style-type: none"> <li>Conducted interviews with relevant corporate management.</li> <li>Reviewed relevant policies, plans and mechanisms in place related to crisis management preparedness.</li> </ul>
2. Review	No	<ul style="list-style-type: none"> <li>Conducted interviews with relevant corporate management.</li> <li>Reviewed relevant policies and mechanisms related to the regular review and update of crisis management plans, processes and systems in place.</li> </ul>
3. Training	Yes	<ul style="list-style-type: none"> <li>Conducted interviews with relevant corporate management.</li> <li>Reviewed relevant training mechanisms and materials in place related to crisis management.</li> </ul>
<b>Equitable, Diverse and Inclusive Workplaces</b>		

1. Leadership and Strategy	A	<ul style="list-style-type: none"><li>● Conducted interviews with relevant corporate management.</li><li>● Reviewed relevant policies, and mechanisms in place related to corporate leadership and strategy.</li></ul>
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<b>Statement of Verification</b>	
The external verification was conducted in accordance with the <i>Terms of Reference for Verifiers</i> and, accordingly, consisted primarily of interviews, data analysis, and examination (on a sample basis) of other evidence relevant to management's assertion of conformance to the requirements of the TSM performance indicators.	<input checked="" type="checkbox"/> The external verification was conducted in accordance with the <i>TSM Verifier Terms of Reference</i> .
The scores indicated in this report are verified as being accurate based on the evidence reviewed during the external verification of this facility.	<input checked="" type="checkbox"/> The scores in this report are considered accurate based on this verification.
Limitations	See the Independent practitioner's limited assurance report on Greater Tom Price's self-assessment performance ratings.
Additional comments	N/A
Name of lead verifier	John O'Donoghue, PricewaterhouseCoopers Australia
Date of statement of verification	02 December 2024
Signature of lead verifier	See Assurance Report

## Appendix 1 – TSM Responsible Sourcing Alignment Supplement

*Use where applicable for verifications that incorporate other relevant standards*

Check relevant boxes	Name of Standard
	International Council on Mining and Metals Mining Principles
	World Gold Council Responsible Gold Mining Principles
	Copper Mark
	Responsible Minerals Initiative Risk Readiness Assessment
	Responsible Jewelry Council
Yes	ResponsibleSteel
	Initiative for Responsible Mining Assurance

### Summary of Findings

Criterion	GTM Self-Assessment Rating YES/NO	PwC procedures performed
<b>Corporate Governance and Ethical Conduct</b>		
1. Legal Compliance	No	<ul style="list-style-type: none"> <li>Conducted interviews with relevant on site or corporate management.</li> <li>Reviewed relevant policies, record documents and mechanisms in place related to corporate governance and ethical conduct</li> </ul>
2. Code of Conduct	Yes	<ul style="list-style-type: none"> <li>Conducted interviews with relevant on site or corporate management.</li> <li>Reviewed relevant policies, record documents and mechanisms in place related to corporate governance and ethical conduct</li> </ul>
3. Combating Bribery and Corruption	Yes	<ul style="list-style-type: none"> <li>Conducted interviews with relevant on site or corporate management.</li> <li>Reviewed relevant policies, record documents and mechanisms in place related to corporate governance and ethical conduct</li> </ul>
4. Political Contributions	N/A	Not applicable for ResponsibleSteel
5. Transparency of Taxes, Ownership and Transfer Pricing	N/A	Not applicable for ResponsibleSteel
6. Accountabilities and Reporting	Yes	<ul style="list-style-type: none"> <li>Conducted interviews with relevant on site or corporate management.</li> <li>Reviewed relevant policies, record documents and mechanisms in place related to corporate governance and ethical conduct</li> </ul>
7. Engagement with Corporate Communities of Interest	N/A	Not applicable for ResponsibleSteel

<b>Integration of Sustainable Development into Corporate Strategy and Decision Making</b>		
8. Corporate Sustainable Development Strategy	Yes	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, record documents and mechanisms in place related to Integration of Sustainable Development into Corporate Strategy and Decision Making</li> </ul>
9. Supply Chain	Yes	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, record documents and mechanisms in place related to Integration of Sustainable Development into Corporate Strategy and Decision Making</li> </ul>
<b>Respect for Human Rights and Labour Rights</b>		
10. UN Guiding Principles on Business and Human Rights	No	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, record documents and mechanisms in place related to Respect for Human Rights and Labour Rights</li> </ul>
11. Conflict-Affected and High-Risk Area Due Diligence	Yes	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, record documents and mechanisms in place related to Respect for Human Rights and Labour Rights</li> </ul>
12. Resettlement	Yes	<ul style="list-style-type: none"> <li>● Conducted interviews with relevant on site or corporate management.</li> <li>● Reviewed relevant policies, record documents and mechanisms in place related to Respect for Human Rights and Labour Rights</li> </ul>

13. Security and Human Rights	Yes	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, record documents and mechanisms in place related to Respect for Human Rights and Labour Rights</li> </ul>
14. Labour Rights	No	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, record documents and mechanisms in place related to Respect for Human Rights and Labour Rights</li> </ul>
15. Compensation for Work Related Injury, Illness & Fatality	Yes	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, record documents and mechanisms in place related to Respect for Human Rights and Labour Rights</li> </ul>
16. Employee Remuneration	Yes	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, record documents and mechanisms in place related to Respect for Human Rights and Labour Rights</li> </ul>
17. Diversity and Women in Mining	Yes	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, record documents and mechanisms in place related to Respect for Human Rights and Labour Rights</li> </ul>
<b>Environmental Stewardship</b>		
18. Environmental Risk Management	No	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, record documents and mechanisms in place related to Environmental Stewardship</li> </ul>
19. Closure	Yes	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, record documents and mechanisms in place related to Environmental Stewardship</li> </ul>
20. Pollution Prevention and Waste Management	N/A	Not applicable for ResponsibleSteel
21. Noise and Vibration	Yes	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, record documents and mechanisms in place related to Environmental Stewardship</li> </ul>
22. Emissions to Air	No	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, record documents and mechanisms in place related to Environmental Stewardship</li> </ul>
23. Spills and Leakage	No	<ul style="list-style-type: none"> <li>• Conducted interviews with relevant on site or corporate management.</li> <li>• Reviewed relevant policies, record documents and mechanisms in place related to Environmental Stewardship</li> </ul>
24. Hazardous Substances	N/A	Not applicable for ResponsibleSteel
25. Land Use and Deforestation	N/A	Not applicable for ResponsibleSteel

26. Circular Economy	N/A	Not applicable for ResponsibleSteel
<b>Economic Development, Cultural Heritage and Artisanal and Small-Scale Mining</b>		
27. Local Procurement	N/A	Not applicable for ResponsibleSteel
28. Cultural Heritage	N/A	Not applicable for ResponsibleSteel
29. Artisanal and Small-Scale Mining	N/A	Not applicable for ResponsibleSteel