

ABC Refinery (Australia) Pty Ltd

Independent Limited Assurance Report

Report on the Refiner's Compliance Report

The Scope of our Assurance

William Buck ('We' or 'Our') have been engaged to provide an Independent Limited Assurance Report on the ABC Refinery (Australia) Pty Ltd.'s (hereafter referred to as 'ABC Refinery' or 'Refiner') Multi-Metal Combined Compliance Report (the 'Compliance Report') and its conformity with the requirements of the Responsible Sourcing Guidance ("the Guidance"), comprising the *Responsible Gold Guidance* ('RGG') and the *Responsible Silver Guidance* ('RSG', or collective referred to as 'Guides'), for the year ended 30 June 2024.

Our Opinion

In our opinion, the Compliance Report for the 12 months ended 30 June 2024, in all material respects, describes fairly the activities undertaken by the Refiner, during the year to demonstrate compliance, and management's overall conclusion contained therein, is in accordance with the requirements of the *LBMA Responsible Gold Guidance* and *Responsible Silver Guidance* (the *Guides*).

Basis for Opinion

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

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements *ISAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information* issued by the International Auditing and Assurance Standards Board and the guidance set out in the *LBMA Responsible Sourcing Programme – Third Party Audit Guidance (Audit Guide)*.

In conducting our engagement, we confirm that we satisfy the criteria for assurance providers as set out in the *Audit Guide* to carry out the assurance engagement.

In conducting our engagement, we have complied with the applicable requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code).

Responsibilities of Management for the Refiner's Compliance Report

Management is responsible for the preparation and presentation of the Compliance Report in accordance with the *Guides*. This responsibility includes establishing appropriate risk management and internal controls from which the reported information is derived.

The criteria identified by management as relevant for demonstrating compliance with the *Guides* are the activities described within the Compliance Report. The Compliance Report can be accessed from the Refiner's website.

Auditor's Responsibilities for the Refiner's Compliance Report

Our responsibility is to carry out a limited assurance engagement involving planning and performing procedures to obtain sufficient appropriate evidence to give limited assurance over the Refiner's Compliance Report. The procedures selected depend on our judgment, including the assessment of the risks of material misstatements of the Compliance Report whether due to fraud or error.

In making those risk assessments, we considered internal controls relevant to the preparation and presentation of the Compliance Report in order to designed assurance procedures that are appropriate for the circumstances, but not for the purpose of expressing a conclusion as to the effectiveness of the Refiners internal controls over the preparation and presentation of the Compliance Report.

This report has been prepared for ABC Refinery for the purpose of assisting management in determining whether ABC Refinery has complied with the *Guides* and for no other purpose. Our assurance report has been prepared solely for the ABC Refinery in accordance with the terms of our engagement.

We do not accept or assume responsibility to anyone other than ABC Refinery for our work, or for the conclusions we have reached in the assurance report.

Inherent limitations

Non-financial information, such as that included in the Refiner's Compliance Report, is subject to more inherent limitations than financial information, given the more qualitative characteristics of the subject matter and the methods used for determining such information.

The methods used by Refiners to comply with the *Guides* may differ. It is important to read ABC Refinery's precious metals supply chain policy available on ABC Refinery's website [www.abcrefinery.com].



William Buck
Accountants & Advisors
ABN 16 021 300 521



L.E. Tutt
Partner
Sydney

25 September 2024



LBMA
COMPLIANCE
REPORT

RESPONSIBLE GOLD GUIDANCE (V9)
RESPONSIBLE SILVER GUIDANCE (V2)

20

24



ABC[®]
REFINERY

CONTENTS

CONTENTS	2
PART A: INTRODUCTION	3
Refiner’s Details.....	3
Multi Metal Report.....	3
PART B: RESPONSIBILITY	4
Commitment to Responsible Sourcing.....	4
Sustainability & Human Rights.....	4
Community Participation & Corporate Social Responsibility	5
ABC’s Evaluation	5
PART C: LBMA RGG & RSG COMPLIANCE.....	6
Step 1: Establish Strong Company Management Systems.....	6
<u>1.1</u> Adopt and commit to a company policy regarding due diligence for supply chains of gold and silver.....	6
<u>1.2</u> Establish management structures to support supply chain due diligence	6
<u>1.3</u> Establish a strong internal system of due diligence, controls, and transparency over gold and silver supply chains, including traceability and identification of other supply chain actors.....	7
<u>1.4</u> Strengthen company engagement with Gold & Silver Supplying Counterparties and, where possible, assist Gold & Silver Supplying Counterparties in building due diligence capabilities	8
<u>1.5</u> Establish a confidential grievance mechanism.....	8
Step 2: Identify and Assess Supply Chain Risks.....	9
<u>2.1</u> Conduct supply chain due diligence to identify potential risks in the gold and silver supply chain	9
<u>2.2</u> Classify supply chains based on risk profiles.....	9
<u>2.3</u> Undertake enhanced due diligence measures for high-risk supply chains	10
Step 3: Design & Implement a Management Strategy to Respond to Identified Risks	11
<u>3.1</u> Devise a risk management strategy for the identified risk.....	11
<u>3.2</u> Monitor the improvement plan	11
<u>3.3</u> Report findings to the Board Committee.....	11
<u>3.4</u> Continuously monitor adequacy of risk management strategies.....	12
Step 4: Obtain Independent Third-Party Assurance on Supply Chain Due Diligence.....	13
<u>4.1</u> Assurance requirements.....	13
Step 5: Report Annually on Supply Chain Due Diligence.....	14
<u>5.1</u> Reporting Requirements	14
Management Conclusions.....	15

PART A: INTRODUCTION

Refiner's Details

Name	ABC Refinery (Australia) Pty Ltd
Location	12 Meeks Road, Marrickville, NSW, 2024, Australia
Reporting Period	1 July 2023 – 30 June 2024
Senior Management Responsible for Report	Ben Kirkwood ESG Lead
Date of Report	30 August 2024

Multi Metal Report

The London Bullion Market Association ('LBMA') serves as the primary standard setting body for the global wholesale market in precious metals, ensuring standards evolve and improve over time.

ABC Refinery (Australia) Pty Ltd.'s ('ABC') Multi-Metal Report details the work undertaken as an LBMA Good Delivery List refiner and cements our ongoing commitment to the LBMA Responsible Sourcing Programme ('Programme').

In line with being a Good Delivery List refiner and ABC's strong Environmental, Social, and Governance (ESG) ethos, ABC publicly commits to and implements the LBMA's *Responsible Gold Guidance*¹ ('RGG') and *Responsible Silver Guidance*² ('RSG') into its compliance framework. The RGG and RSG are instrumental in identifying and reporting global issues such as money laundering, terrorist financing, and human rights abuses.

Maintaining accreditation on both the LBMA Gold and Silver Good Delivery Lists, ABC undergoes an annual independent audit, demonstrating compliance with each set of guidelines.

ABC's core business focus is the refining of significant volumes of gold and silver, both of which are refined at the same proprietary facilities.

This assurance report has been developed with adherence to the recently released RSG and the established RGG in a collective manner.

¹ Responsible Gold Guidance V9, November 2021

² Responsible Silver Guidance V2, November 2023

PART B: RESPONSIBILITY

Commitment to Responsible Sourcing

ABC Refinery continues its commitment to the LBMA Sourcing Programme and the applicable laws where ABC conducts its business.

Consistently demonstrating transparency across its supply chain, ABC utilises its governance and reporting processes to develop, maintain, and promote public trust in the global precious metals industry. Not only important to ABC, but public trust is also vital for the LBMA³, and is fundamental to the socio-economic benefits provided to communities through precious metals.

Ensuring ethical considerations are accounted for in all areas of its procurement, ABC frequently re-assesses its suppliers. This forms part of ABC's and the broader group of LBMA accredited refineries' programmes, whose production accounts for most of the global gold and silver refining, dedication to responsible sourcing gold and silver.

Sustainability & Human Rights

As the global leader in gold and silver refining, ABC has taken large strides in its sustainability journey. ABC appointed an ESG lead to oversee the development and implementation of a sustainability roadmap and ensure ABC Suppliers are compliant with ABC's policies. Similarly, a carbon emission audit has recently been conducted to gain a firm understanding on emission sources and potential reduction and abatement strategies. This builds on ABC's parent company Pallion's Considerate® Precious Metals Report⁴ which utilises Global Reporting Initiative sustainability reporting standards⁵.

ABC's engagement with its suppliers assists in aligning SDG commitments helping the broader industry improve its sustainability outlook.

Built on ABC's desire to improve the communities in which it and its suppliers operate, ABC Suppliers are held accountable for any sustainability or human rights violations that may develop. ABC frequently reviews changes in supplier integrity and business practices.

³ LBMA Gold Industry Declaration of Responsible and Sustainability Principles

⁴ <https://www.pallion.com/media/76396/pallion-sustainability-report-2023.pdf>

⁵ <https://www.globalreporting.org/standards/standards-development/universal-standards/>

Community Participation & Corporate Social Responsibility

ABC prides itself on active community engagement and acting in a socially responsible manner in both the gold industry and the broader Australian environment. This has seen ABC involvement with all levels of government, particularly focussing on the Australian Federal Government's *Made in Australia* ambition and developing a philanthropic arm with a heavy participation in supporting health, community, and arts organisations.

With a strong focus on supporting children's health, ABC's parent company Pallion annually sponsor the Gold Dinner to raise funds for the Randwick and Westmead (Sydney) Children's Hospitals. Since the dinner's inception, the Gold Dinner has raised over A\$93.4 million for the hospitals. In addition to this, Pallion has invested in the redevelopment of the Westmead Children's Hospital, developing the "Pallion Garden Terrace" for patients and families to enjoy some fresh air during hospital visits and stays. Pallion also continues to support the Tour de Cure for cancer research, and the RMIT research project "Exploring Gold as Future Metallodrugs for Cancer Treatment".

Striving to improve the community in which it operates, ABC and Pallion champion a variety of organisations supporting both society and education. Pallion endorses Active Farmers, an organisation determined to empower rural communities, Equality Australia as it looks to provide a diverse and inclusive environment for all, the Gidget Foundation in supporting the motional wellbeing of expectant and new parts, and the Society of Women Leaders in assisting female leaders in philanthropic work. Ensuring the gold industry maintains strong prospects in the Australian workplace, Pallion also sponsors a Material Sciences and Engineering scholarship at the University of New South Wales. Similarly, Pallion supports Enmore TAFE and WorldSkills Australia to develop vocational trades required for the industry to thrive.

Enhancing the culture of the community in which it operates, ABC and Pallion strongly advocate the arts through a number of initiatives that target both major galleries and individual artists. Pallion has gifted the Pallion Garden Terrace to the Art Gallery of New South Wales for outdoor sculptures in addition to supporting the gallery with acquisitions for its permanent collection. Similarly, Pallion developed a partnership with the National Gallery of Australia which will see local artists access precious metals for use in their art in quantities typically unobtainable. Pallion also supports the Museum of Contemporary Art and the Sydney Dance Company.

Leading the global gold industry, ABC provides members and Chairs for global and regional gold focussed committees and presents at industry conferences globally.

ABC's Evaluation

This report summarises how ABC complied with the requirements of the LBMA Responsible Gold Guidance V9 and the Responsible Silver Guidance V2 during the reporting year-end 30 June 2024 for all precious metals sourced and incorporates the 5 Steps of the LBMA Responsible Sourcing Programme.

PART C: LBMA RGG & RSG COMPLIANCE

Step 1: Establish Strong Company Management Systems

Compliance Statement with Requirement

ABC has complied fully with Step 1: Establish Strong Company Management Systems.

1.1 Adopt and commit to a company policy regarding due diligence for supply chains of gold and silver

Compliance Statement with Requirement

ABC has adopted and commits to a policy regarding due diligence for precious metals supply chains.

Comments and Demonstration of Compliance

ABC's Responsible Precious Metals Supply Chain Due Diligence Policy ('SCDD Policy') is consistent with Annex II of the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. The SCDD Policy sits alongside other ABC governance policies such as the Modern Slavery Policy, Anti-Money Laundering / Counter-Terrorism Financing (AML/CTF) Program, Anti-Bribery and Corruption Policy, and Code of Conduct. The SCDD Policy undergoes periodic review and is publicly accessible on the ABC Refinery website.

Supply chain risk assessment is integral to the SCDD Policy, which emphasises ethical sourcing, particularly in the areas of influence, and the use of management systems to prevent modern slavery across ABC's supply chain. The SCDD Policy ensures adherence to stringent standards for anti-money laundering (AML) and counter terror financing (CTF) through a risk-based approach.

Preservation of the supply chain ecosystem aligns with ABC's environmental commitments. Supplier Environmental, Social, and Governance (ESG) factors, including compliance with environmental, health, safety, and labour regulations, are pivotal in supplier assessments. Key considerations include environmental management, tailings storage, community engagement, business integrity, and support for initiatives such as the Extractive Industry Transparency Initiative (EITI) and Sustainability Development Goals (SDGs).

Employees undergo specialised training covering supply chain due diligence, AML/CTF protocols, ESG principles, human rights, and industry specific regulations. Regular refresher sessions are conducted by the Compliance Officer to ensure ongoing awareness and compliance. Training records are maintained for at least seven years.

1.2 Establish management structures to support supply chain due diligence

Compliance Statement with Requirement

ABC has established a tailored and effective governance structure to provide oversight and support the implementation and continuous improvement of ABC's supply chain due

diligence programme.

Comments and Demonstration of Compliance

Maintaining adherence to the SCDD Policy, ABC's compliance team closely manages an internal recording system for suppliers of Mined and Recycled Gold and Silver. This monitoring system ensures suppliers do not engage in terrorism financing, conflict contributions, human rights abuses, or money laundering.

Board Oversight

The ABC Board, comprising executive and non-executive directors with extensive collective experience exceeding 100 years in the precious metals industry, holds qualifications including Bachelor of Laws, Bachelor of Commerce (Accounting), and MBAs. They possess the requisite competence, knowledge, and experience to oversee the supply chain due diligence framework and outcomes.

Compliance Officer

The ABC Compliance Officer has been assigned the responsibility for supply chain due diligence.

Training

A training program has been developed for all staff involved in ABC's supply chain.

The ABC Compliance Officer is responsible for providing necessary training to staff. A log is kept of all training undertaken.

1.3 Establish a strong internal system of due diligence, controls, and transparency over gold and silver supply chains, including traceability and identification of other supply chain actors

Compliance Statement with Requirement

ABC has established a strong internal system of due diligence, controls, and transparency over its supply chains, including traceability and identification of upstream supply chain actors.

Comments and Demonstration of Compliance

ABC maintains transparency across its gold and silver supply chain from source of origin to ABC. It maintains this through stringent KYC protocols and checks incorporating digital and physical checks on operations for accurate traceability determination.

There were no escalations during this reporting period, however a suite of SOPs was reviewed, and they were updated as necessary.

1.4 Strengthen company engagement with Gold & Silver Supplying Counterparties and, where possible, assist Gold & Silver Supplying Counterparties in building due diligence capabilities

Compliance Statement with Requirement

ABC has strengthened company engagement with Gold and Silver Supplying Counterparties on trust and mutual recognition and assisted in building due diligence capabilities where possible.

Comments and Demonstration of Compliance

Upon becoming ABC Suppliers, ABC's gold and silver supplying counterparties agree to adhering to ABC's stringent governance and supply chain policies and procedures. This forms part of the KYC process which covers critical areas such as labour policies, health and safety policies, environmental policies, and sustainability policies. Additionally, they cover AML/CTF checks, media checks, domestic and international criminal sanction checks, politically exposed persons (PEP) checks, and ultimate beneficiary owner (UBO) checks.

1.5 Establish a confidential grievance mechanism

Compliance Statement with Requirement

ABC has established a confidential grievance mechanism.

Comments and Demonstration of Compliance

ABC maintains a *Grievance Handling Disputes & Investigation Policy* and Pallion (ABC's parent company) maintains an *Anti-Discrimination Harassment EEO Grievance Policy* to ensure all stakeholders can anonymously raise concerns over the gold and or silver supply chain or any other issue. These concerns are assigned a risk rating based on the age of the allegation, reporting frequency, potential for illicit activity, and assessment of conflict affected and high-risk areas.

ABC encourages open dialogue between itself and all stakeholders for the raising of any issues, however it also maintains the email address compliance@abc-refinery.com for those wishing to make other submissions.

ABC reports that no concerns were raised during this reporting period.

Step 2: Identify and Assess Supply Chain Risks

Compliance Statement with Requirement

ABC has complied fully with Step 2: Identify and Assess Supply Chain Risks.

2.1 Conduct supply chain due diligence to identify potential risks in the gold and silver supply chain

Compliance Statement with Requirement

ABC performs supply chain due diligence following a risk-based approach.

Comments and Demonstration of Compliance

Supply chain due diligence enables ABC to conduct its operations with the confidence that, while risks are inherent, established processes and procedures are in place to identify, analyse, and evaluate these risks.

In line with ABC's SCDD Policy, ABC Suppliers are mapped as part of the broader ABC supply chain to effectively identify and assess risk through enhanced due diligence practices for each.

Recognising inherent risks in international supply chains, ABC partners with suppliers in jurisdictions with stringent governance requirements. This approach mitigates exposure to risks such as human rights violations, modern slavery, and environmental issues prevalent in the mining industry.

ABC holds fair competition and supplier treatment as core principles of the way in which it operates its supply chain. ABC Suppliers are evaluated on a weighted set of fiscal and operational variables.

ABC's Compliance Officer is responsible for conducting appropriate scrutiny and monitoring of transactions. The monitoring of these transactions is conducted by applying a risk-based approach.

2.2 Classify supply chains based on risk profiles

Compliance Statement with Requirement

ABC has classified our gold and silver supply chain based on the risk profile determined during the initial and ongoing due diligence which incorporates the threat finance and ESG factors stipulated in Step 1.1 of the RGG and RSG.

Comments and Demonstration of Compliance

ABC did not identify any high risks nor zero-tolerance in its supply chain during the reporting period.

The Supply Chain Risk Matrix utilised when assessing new ABC Suppliers is also used on an ongoing basis, ensuring risks are identified as they develop. As specified in Step 1.1, ABC's assessment of risks in the supply chain begins with the origin of the gold and silver, identifying the UBOs, obtaining business, financial, and operational details, and information covering the nature of the business relationship.

Zero-tolerance Supply Chains

In the event of zero-tolerance risk identification during the application process, ABC would not engage in a business relationship with the potential supplier. The LBMA would be immediately notified as per the RGG.

High-risk Supply Chains

If ABC identifies a high-risk supply chain, EDD would be triggered.

2.3 Undertake enhanced due diligence measures for high-risk supply chains

Compliance Statement with Requirement

ABC undertakes enhanced due diligence measures for high-risk supply chains.

Comments and Demonstration of Compliance

As EDD is triggered, ABC senior management conducts on-site visits. Conducted by skilled senior management, these visits take place prior to trade and targets the verification of KYC information, clarifying due diligence findings, consulting with key stakeholders, and any affected third parties.

Following the site visit, if significant issues are identified, an improvement plan will be drafted with the supplier which will then be managed and monitored by the ABC Compliance Officer.

Step 3: Design & Implement a Management Strategy to Respond to Identified Risks

Compliance Statement with Requirement

ABC has complied fully with Step 3: Design & Implement a Management Strategy to Respond to Identified Risks.

3.1 Devise a risk management strategy for the identified risk

Compliance Statement with Requirement

ABC has devised a risk management strategy for an identified risk. ABC's risk management framework builds the strategy for risk management of an identified risk by either mitigation of the risk while continuing the relationship with an improvement plan in place, mitigating the risk by suspending the relationship, or removing the risk by terminating the relationship.

Comments and Demonstration of Compliance

ABC and its suppliers commit to ABC's SCDD Policy and risk management framework. This aids in ABC's adopted practice of de-risking ABC Suppliers prior to disengaging with them if issues arise. Another aspect of the adopted de-risking practice is to identify substantive actions for ABC suppliers to take for supply chain improvements.

If supplier risks are identified as either high or extreme, only senior management may approve them, and ABC will annually reassess the decision to maintain the business relationship. Senior management will review high-risk suppliers regularly.

As a member of the Internal Compliance Committee (ICC), the ABC Compliance Officer reports on supply chain due diligence.

3.2 Monitor the improvement plan

Compliance Statement with Requirement

ABC monitors improvement plans as implemented pursuant to Step 3.1.

Comments and Demonstration of Compliance

If the ABC Compliance Officer develops a risk mitigation strategy, they will monitor it in good faith, with significant supply chain improvements being reported to the ICC.

The ICC will determine whether risk elimination strategies have been successful and what follow-up actions may be required, such as the potential termination of the business relationship.

3.3 Report findings to the Board Committee

Compliance Statement with Requirement

ABC reports findings to the Board Committee.

Comments and Demonstration of Compliance

Actual and potential risks in ABC's supply chain are reported and discussed at ICC meetings. Proposed risk management strategies are discussed and reported to the Board. This includes reporting on:

- High-risk suppliers
- Compliance breaches by ABC Suppliers
- Suppliers with improvement plans and necessary updates
- Suppliers under risk mitigation strategies and the status of implemented strategies

3.4 Continuously monitor adequacy of risk management strategies

Compliance Statement with Requirement

ABC monitors the adequacy of risk management strategies and updates as required.

Comments and Demonstration of Compliance

ABC frequently assesses the adequacy of its policies and procedures, updating them as required which are then approved by senior management. Areas reviewed for identification of improvements/amendments for policies include:

- Industry best practice
- Legislative changes
- Accreditation changes
- Learnings from issue investigations

Step 4: Obtain Independent Third-Party Assurance on Supply Chain Due Diligence

Compliance Statement with Requirement

ABC has complied fully with Step 4: Obtain Independent Third-Party Assurance on Supply Chain Due Diligence.

4.1 Assurance requirements

Compliance Statement with Requirement

ABC has obtained an independent Third-Party Assurance on its supply chain due diligence.

Comments and Demonstration of Compliance

ABC has engaged the services of the independent and competent assurance provider William Buck Chartered Accountants (William Buck), Sydney, Australia, for a multi-metal report on Gold and Silver. William Buck is listed on the LBMA Approved Service Providers List and use ASAE 3000 revised assurance standard which is the Australian aligned standards to ISAE 3000 Assurance Engagement.

The William Buck auditors conducting the audit / assurance engagement have extensive experience in Assurance Engagements other than Audits or Reviews of Historical Financial Information, including ISAE 3000 engagements, in addition to regular statutory assurance engagements.

All auditors attend regular training to remain current and compliant with CAANS CBP requirements. Likewise, LBMA webinars are monitored and stipulated as required learning for the LBMA audit team members.

William Buck maintains regular interaction with ABC to ensure ongoing conformance to LBMA guidelines and best practice.

ABC successfully passed the 2023-year LBMA Annual Review without any Medium, High-Risk, or Zero-Tolerance non-compliances. The assurance report was submitted to the LBMA Chief Executive via email within three months of our 30 June financial year end.

Step 5: Report Annually on Supply Chain Due Diligence

Compliance Statement with Requirement

ABC has complied fully with Step 5: Report Annually on Supply Chain Due Diligence.

5.1 Reporting Requirements

Compliance Statement with Requirement

ABC has reported publicly on its supply chain due diligence.

Comments and Demonstration of Compliance

ABC reports publicly on its gold and silver supply chain due diligence policies and practices, with consideration of security, proprietary information, and the legal rights of the other supply chain actors, as evidenced by the compliance material available at www.abcrefinery.com.

ABC has submitted a Country-of-Origin Annex which meets the requirements as dictated by the RGG and RSG.

ABC will submit a Corrective Action Plan when there is a Medium / High-Risk / Zero-Tolerance non-compliance and/or ABC fails to satisfy one or more of the requirements as set out in Steps 1 to 5 of the LBMA RGG and RSG.

In addition, ABC will report the following to the LBMA:

- Zero-tolerance non-conformances as identified during ABC's due diligence processes in potential suppliers or existing ABC Suppliers
- Zero-tolerance non-conformances identified during ABC's assurance processes
- Assurance providers with which ABC ceases engagement

Management Conclusions

This ABC Refinery Multi-Metal Responsible Gold Guidance and Responsible Silver Guidance Compliance Report 2024 articulates how ABC has complied with the LBMA Responsible Sourcing Programme over the reporting period.

Committing to full supply chain transparency, ABC sets the LBMA guidance as the cornerstone of its compliance culture and strategy as it drives sustainability across its operations.

ABC's global reputation is built on its own conduct and that of the companies it maintains business relationships. To ensure ABC maintains its high standards and remains reputable, it will continue to only work with third parties who prioritise sustainability, foster innovation, and provide support to the communities in which they operate. These traits ultimately support the global responsibility held by the gold industry to make the world a better place.

If users of this report wish to provide any feedback to ABC, please contact ABC's Compliance Officer via compliance@abcrefinery.com.

Ben Kirkwood
ESG Lead
ABC Refinery
8 Meeks Road, Marrickville, NSW, 2204, Australia
M: +61 2 8571 9288
ben.kirkwood@pallion.com | www.pallion.com