



SUSTAINABILITY REPORT 2022



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ABOUT THIS REPORT



REPORT AND SCOPE

This report presents the activities of West African Resources Limited's corporate office in Perth, Australia and exploration and mining activities in Burkina Faso.

In this report, "WAF" and "the Company" refer to West African Resources Limited and its subsidiaries, unless otherwise explicitly stated. A full list of subsidiaries can be found in the 2022 Annual Report. The management approaches described in this report apply to all WAF entities, however statistical information is focused on the Sanbrado Gold Mine and the three new development projects (Toega, Kiaka and MV3) which WAF is actively pursuing, in addition to its corporate office.

LEGAL ENTITY	COMMONLY USED PROJECT NAME
Société Des Mines De Sanbrado SA	Sanbrado Gold Mine (' Sanbrado ' or ' SOMISA ')
Kiaka Gold SARL	Toega Gold Project (' Toega ')
Kiaka SA	Kiaka Gold Project (' Kiaka ')
Wura Resources Pty Ltd SARL	MV3 Gold Project (' MV3 ')

This report covers a reporting period of 1 January 2022 to 31 December 2022 (in-line with financial reporting in the 2022 Annual Report). Reports are prepared annually and information from the previous reporting period has been included where it provides the context necessary for comparing performance or as background information.

Currency is reported in Australian Dollars, unless otherwise stated.

Publication date: March 2023.

REPORTING APPROACH

This Sustainability Report (Report) has been prepared following the Global Reporting Initiative Sustainability Reporting Standards 2021 (GRI Standards). The GRI content index and data tables found at the end of this Report provide further detail on how WAF has addressed GRI disclosures relevant to the Company's operations. Information was collated by the Sustainability Department in consultation with Heads of Department. This Sustainability Report can be found at westafricanresources.com.



ABOUT THIS REPORT

MATERIALITY ASSESSMENT PROCESS

WAF undertakes a periodic materiality assessment to ensure the Company understands what environmental, social and governance (ESG) issues present material risks to the Company's operations and which matter most to our stakeholders. The materiality assessment is based on a risk assessment process using information and feedback obtained from WAF personnel, grievance registers, community consultations, stakeholder interviews and feedback received from investors, shareholders, proxy advisors and media reports.

A detailed materiality assessment was undertaken in 2021 during the development of WAF's first Sustainability Report. A Company-wide risk assessment was undertaken in mid-2022, which determined that our material issues had not changed and that the topics to be addressed in the 2022 Sustainability Report should be consistent with those included in the previous report. While the topics have not changed, their ranking in terms of risk and/or significance to the Company and stakeholders have altered to reflect changes in operating circumstances during the past 12 months.

Material topics addressed in this Report include:

- Economic performance
- Indirect economic impacts
- Procurement practices
- Water and effluents
- Biodiversity
- Emissions
- Waste
- Employment
- Occupational health and safety
- Training and education
- Diversity and equal opportunity
- Non-discrimination
- Local communities

APPROVING ENTITY

This report has been approved for release by West African Resources' Board of Directors.

This report has not been subject to external assurance or auditing. It is WAF's policy to undertake regular external assurance for the Annual Report and periodic external reviews of management systems. The Sustainability Report will be incorporated into this process in future years.

The contact point for any enquiries related to this Report is **info@westafricanresources.com**.



MESSAGE FROM THE CHAIRMAN



Welcome to West African Resources Ltd.'s ('WAF' or 'the Company') 2022 Sustainability Report which reports on the Company's developments in the past year with relation to our environmental and social performance. It has been a challenging year to operate in Burkina Faso with ongoing security uncertainty and changes in government leadership, however our team has pulled together to keep our operations on track.

Our flagship Sanbrado Gold Mine continued to operate uninterrupted, while environmental and feasibility teams worked to refine development plans for the Kiaka and Toega projects. Exploration work around Sanbrado during 2022 identified additional resources which are expected to extend the life of mine at Sanbrado.

The past 12 months was a period of solid production and growth for WAF, with Sanbrado entering its second full year of operations and the Company advancing two new projects: the Kiaka and Toega Projects. WAF acquired Kiaka in December 2021 and has spent the past year refining the mine plan and conducting updates to the environmental and social impact assessment (ESIA) and resettlement action plan (RAP). These studies identified opportunities to improve efficiency, reduce land acquisition (and therefore displacement) and minimise greenhouse gas emissions by connecting to the national electricity grid which is largely supplied by hydropower and natural gas from neighbouring Ghana and Ivory Coast. We are also working constructively with biodiversity stakeholders regarding the Barrage de Bagré Ramsar site, which lies next to the proposed Kiaka project footprint.

Our Toega Project teams worked in 2022 to complete ESIA and RAP studies, which were approved by the Government in December 2022. We expect to receive the Environmental Certificate and Mining Licence in 2023, at which time resettlement and construction works can commence.

Environmental and social programs at Sanbrado continued to develop in 2022. As mentioned in last year's report, we see education as the best way out of poverty and our community development program focused on vocational training and education initiatives for community members. Some examples include trades training and driver licence training for young people, and workshops on modern business practices for local suppliers. In August, WAF launched the first round of our annual scholarship program for high achieving local students wishing to pursue university-level studies in an area related to the mining industry. We selected two excellent students who will receive funding and materials for a three-year university program. During their studies, they will be able to gain real world experience with internships at Sanbrado, guided by professionals working in a relevant technical discipline. We are very proud of this initiative and hope that it will prove valuable for the recipients of the scholarship and encourage others to pursue education, while also providing a regular source of university graduates seeking jobs in Burkina Faso's mining industry.

On the environmental side, a key highlight in 2022 was the development of a plant nursery at Sanbrado to supply plants for revegetation of the site and for donation to communities. An annual target of producing 20,000 plants was achieved in the first year of operating the nursery and we congratulate the team on this achievement.

**“Health and safety
remains a top priority
and we were proud to
celebrate 12.7 million hours
without a lost time injury.”**

RICHARD HYDE

Our workforce is the backbone of the Company and the reason that we have continued to succeed in 2022, despite external challenges. Employment across the Company has grown by 15% to support the growth in our activities and we are pleased to report a continued high rate of female employment and representation in management. We have seen increasing numbers of local and national employees (94% of all staff working in Burkina Faso) and more senior positions being filled by Burkinabé employees, demonstrating the success of our Local Employment Policy.

Health and safety remains a top priority and we were proud to celebrate 12.7 million hours and 43 months without a lost time injury, before an LTI was recorded in September (the first since construction of Sanbrado). Our TRIFR sits significantly below industry norms, at 1.73 per million hours worked (which captures injuries to both employees and contractor staff).

LOOKING AHEAD

In 2023, we expect further efficiency improvements at Sanbrado when an oxygen plant comes online mid-year. This addition is expected to improve gold recoveries and significantly reduce our reliance on chemical reagents.

Construction at Kiaka will ramp-up in 2023. This project will create an estimated 1,200 direct jobs and add significantly to the local and national economy. This will also be the first WAF project that is able to connect

to the national grid for electricity supply, reducing our reliance on fossil fuels and minimising our greenhouse gas emissions as most of the electricity in the region is supplied by renewable generation located in Ghana.

On behalf of the Board, I extend my thanks to our staff and contractors for their efforts in 2022 and I look forward to continuing WAF's successes and progress in 2023.

RICHARD HYDE
Executive Chairman and CEO





2022 HIGHLIGHTS

OPERATIONS

**229,224 oz**Annual gold
production**\$608 million**

Annual revenue

**\$181 million**Taxes and royalties paid to
Government of Burkina Faso

SOCIAL

**\$6.6 million**Paid to Local Development
Management Fund**\$2.8 million**Spent on community
initiatives**\$35 million**Paid as wages and
benefits to employees**94%**of employees working in
Burkina Faso are Burkinabé

ENVIRONMENT

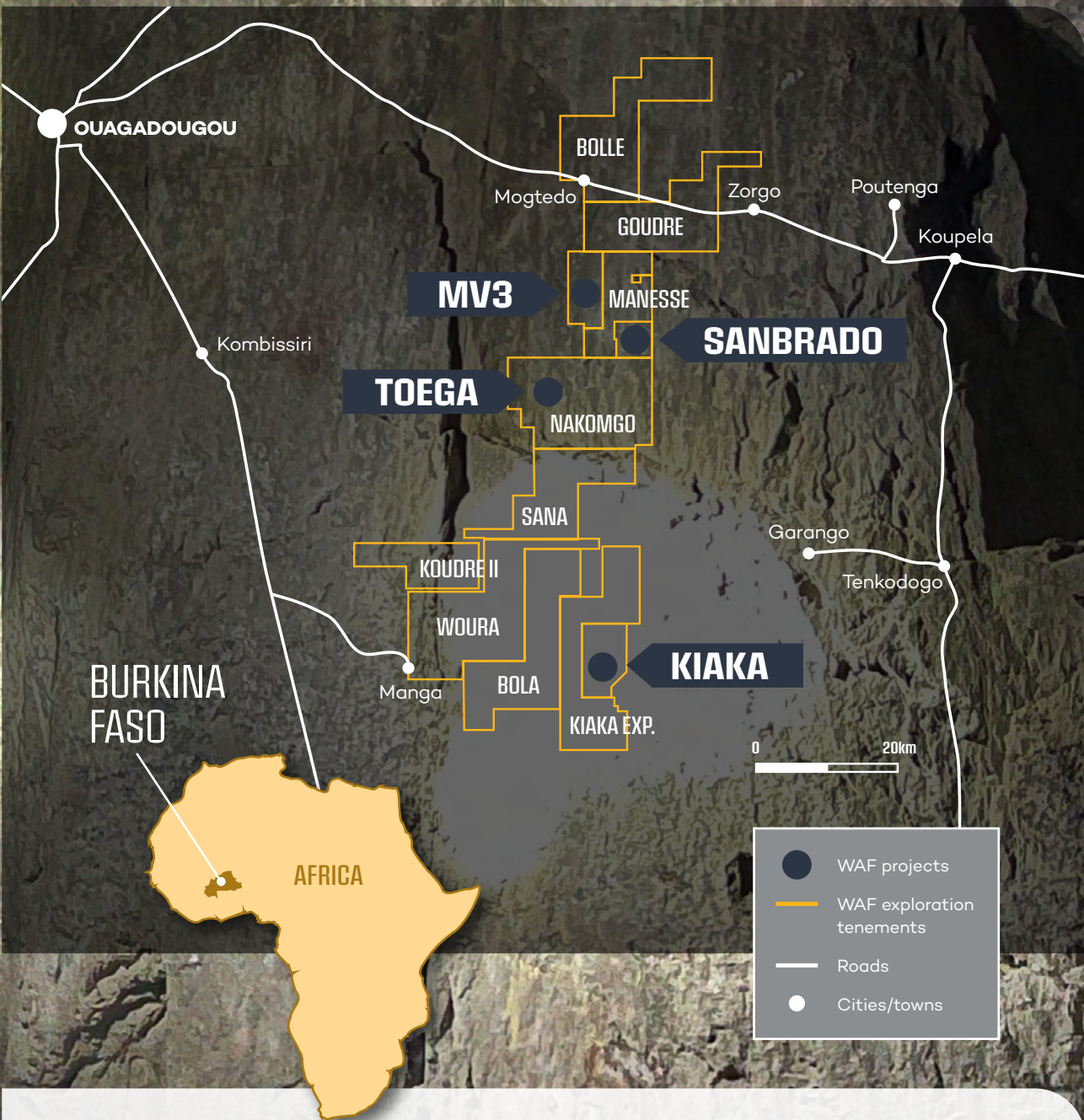
**\$84,000**To community projects
through waste
management initiative

GOVERNANCE

**12.7 million**Man hours without
a lost time injury**1.73**TRIFR per million
hours worked**Awards**Best Innovation in Corporate
Social Development
2022 AAMEG Awards2022 Miner of the Year
Gold Mining Journal

A full-page background image of a miner in a dark, rocky underground environment. The miner is wearing a white hard hat with a headlamp, a high-visibility yellow and blue long-sleeved shirt with reflective stripes, and dark trousers with orange reflective bands. He is holding a flashlight in his right hand, illuminating the rocky wall ahead. The scene is dimly lit, with the primary light source being the miner's flashlight and the headlamp.

ABOUT WEST AFRICAN RESOURCES



West African Resources Limited (WAF) is focused on creating shareholder value through the acquisition, exploration and development of gold projects in West Africa in a manner that minimises negative environmental and social impact and makes a positive contribution to sustainable development.

WAF is an Australian company, listed on the Australian Securities Exchange (ASX:WAF) with its corporate office located in Perth, Australia. The Company holds a number of mining leases and exploration tenements in Burkina Faso's highly prospective Birimian greenstone belt. The Company's flagship project is the Sanbrado Gold Mine ('Sanbrado') which entered into production in March 2020, just four years after the discovery of the high-grade M1 South deposit. With the acquisition of Toega and Kiaka Projects in 2020 and 2021, respectively, WAF has consolidated an exciting 1,700 km² exploration land package over the prospective Markoyé fault region in central and southern Burkina Faso.

ABOUT WEST AFRICAN RESOURCES

OUR OPERATIONS

SANBRADO

Construction of the Sanbrado Mine commenced in 2018 and first gold was poured in March 2020, six months ahead of schedule and US\$20 million under budget. In 2022, Sanbrado produced 229Koz of gold.

Sanbrado operates as both an open-pit and underground mining operation, with ore processed via a conventional 3.0 Mtpa CIL + gravity process plant. WAF owns 90% of the project, with the Government of Burkina Faso holding a free-carried 10% interest. The Sanbrado Mine is located 90km southeast of Ouagadougou.

KIAKA

In December 2021, WAF acquired 90% of the Kiaka Gold Project with the remaining 10% interest held by the Government of Burkina Faso. Kiaka is a large-scale, permitted mine development project located 45km south of the Sanbrado Mine and 110km southeast of Ouagadougou. The project was granted an environmental certificate and mining license in 2015.

Over the course of 2022, WAF conducted a feasibility study which confirmed that Kiaka represents a low-cost open pit mining opportunity, with a 4.5 Moz gold ore reserve. The feasibility study was based on a conventional 7 Mtpa SABC milling and CIL process circuit delivering approximately 90% gold recovery, targeting 233,000 oz average annual gold production in the first five years and 219,000 oz average annual gold production over the 18.5 year mine life. Kiaka will access power from the Burkina Faso grid predominantly supplied by low-carbon hydroelectric power from Ghana and the Ivory Coast.

Concurrently, an ESIA and RAP update process was undertaken to reflect the changes in the project design and renew the Environmental Certificate. Key environmental, social and economic outcomes from the updated project design and impact assessment are:

- A smaller project footprint which has reduced the amount of land acquisition required by the project (a reduction of 110 hectares).
- Repositioning of the project development area to avoid encroaching on the Barrage de Bagré, a Ramsar site.
- Creation of more than 1,200 direct local jobs and an important source of revenue for Burkina Faso through the payment of taxes and royalties.



The ESIA and RAP Update documents were submitted to the national environmental evaluation agency (ANEVE) in December 2022. At the time of releasing this 2022 Sustainability Report, WAF has received a favourable review of the documents by the National Technical Committee for Environmental Evaluations and is finalising them for the Environmental Certificate renewal.

Core construction activities at Kiaka are anticipated to take around 30 months (2023-25), with first gold expected in 2025. Early construction works commenced late in 2022, with site clearance underway in preparation for initial construction activities, as well as upgrades to the existing exploration camp. Another milestone in project development was awarding the EPCM contract to Lycopodium and the SAG and ball mill package to Metso Outotec. During the first quarter of 2023, WAF will be focusing on upgrades to the site access road, perimeter fencing, construction of the permanent camp and front gate, and procurement of long lead items.

ABOUT WEST AFRICAN RESOURCES

TOEGA

In 2020, WAF acquired the Toega Gold Project, located 14km southwest of Sanbrado. The Toega site will operate as an open pit mine, with all ore trucked to Sanbrado for processing. Toega is expected to maintain Sanbrado's production profile and extend the mine life out to 2034 with an Indicated & Inferred Mineral Resource of 21 Mt at a grade of 1.8 g/t Au for 1.3 Moz gold at a lower cut-off grade of 0.5 g/t Au.

In 2022, the ESIA and RAP were completed and approved by the Government of Burkina Faso as part of the environmental certificate and mining licence application. This step has allowed WAF to proceed with finalising resettlement site selection with Project Affected People (PAPs) and drafting individual compensation agreements. WAF anticipates obtaining the Environmental Certificate and Mining Licence in 2023.



MV3

The MV3 Project is located 4km northwest of Sanbrado. WAF commenced exploration drilling at MV3 in Q1 2022, which identified extensive zones of gold mineralisation over a strike length of 800m. Additional resource definition drilling is underway, alongside mine planning and ESIA studies which will continue in 2023. It is intended that MV3 would operate as an open pit mine, with all ore trucked to Sanbrado for processing.



OUR VALUE CHAIN

WAF works with a number of suppliers and contractors in our exploration and mining activities, utilising local companies wherever possible.

Large contracts are let by competitive tender to ensure that the vendor meets the core project criteria and provides value for money. Service providers include specialist technical consultants, mining contractors, security, transportation and camp support. Suppliers of goods range from large multinational companies supplying specialist mining equipment and plant infrastructure to small, local businesses supplying food and office equipment.

Suppliers are required to comply with and abide by laws, regulations and appropriate social customs of Burkina Faso, as well as international industry practices. All suppliers and contractors are required to understand, respect and

promote the Company's values when working on our projects, and corporate policies and procedures (such as the Code of Conduct, and Procurement Policy and Procedure) apply equally to subcontractors.

At present, all gold produced by WAF is sold to a single purchaser, who undertakes additional refining activities to form final products to meet market demand (e.g., fine gold, gold bars, industrial applications).

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ABOUT WEST AFRICAN RESOURCES

GOVERNANCE

WAF's Board of Directors has seven members, consisting of three executive directors and four non-executive directors. Mr Hyde is the current Chair of the Board and the CEO, and Mr. Leonard is the Lead Independent Director. In 2022, Ms Robin Romero joined the Board as a Non-Executive Director. Board members are nominated following the ASX Principles of Good Corporate Governance.

BOARD OF DIRECTORS



RICHARD HYDE
Executive Chairman



LIBBY MOUNSEY
Executive Director



STEWART FINDLAY
Non-Executive Director



LYNDON HOPKINS
Executive Director



ROD LEONARD
Lead Independent Director



NIGEL SPICER
Non-Executive Director



ROBIN ROMERO
Non-Executive Director

The Board holds the ultimate responsibility for setting the Company's vision, values and strategic direction, including in relation to the Company's environmental and social performance. Some of the Board's other responsibilities include:

- Monitoring the Company's performance in relation to corporate governance principles and good practice identified by the Board.
- Approving and monitoring the Company's risk management framework which includes environmental and social risks.
- Monitoring compliance with regulatory requirements.

Functional management of the Company's community relations and environment teams is the responsibility of the General Manager – Sustainability, with oversight by the Chief Operating Officer/Executive Director. The General Manager – Sustainability presents updates to the Board of Directors at Board

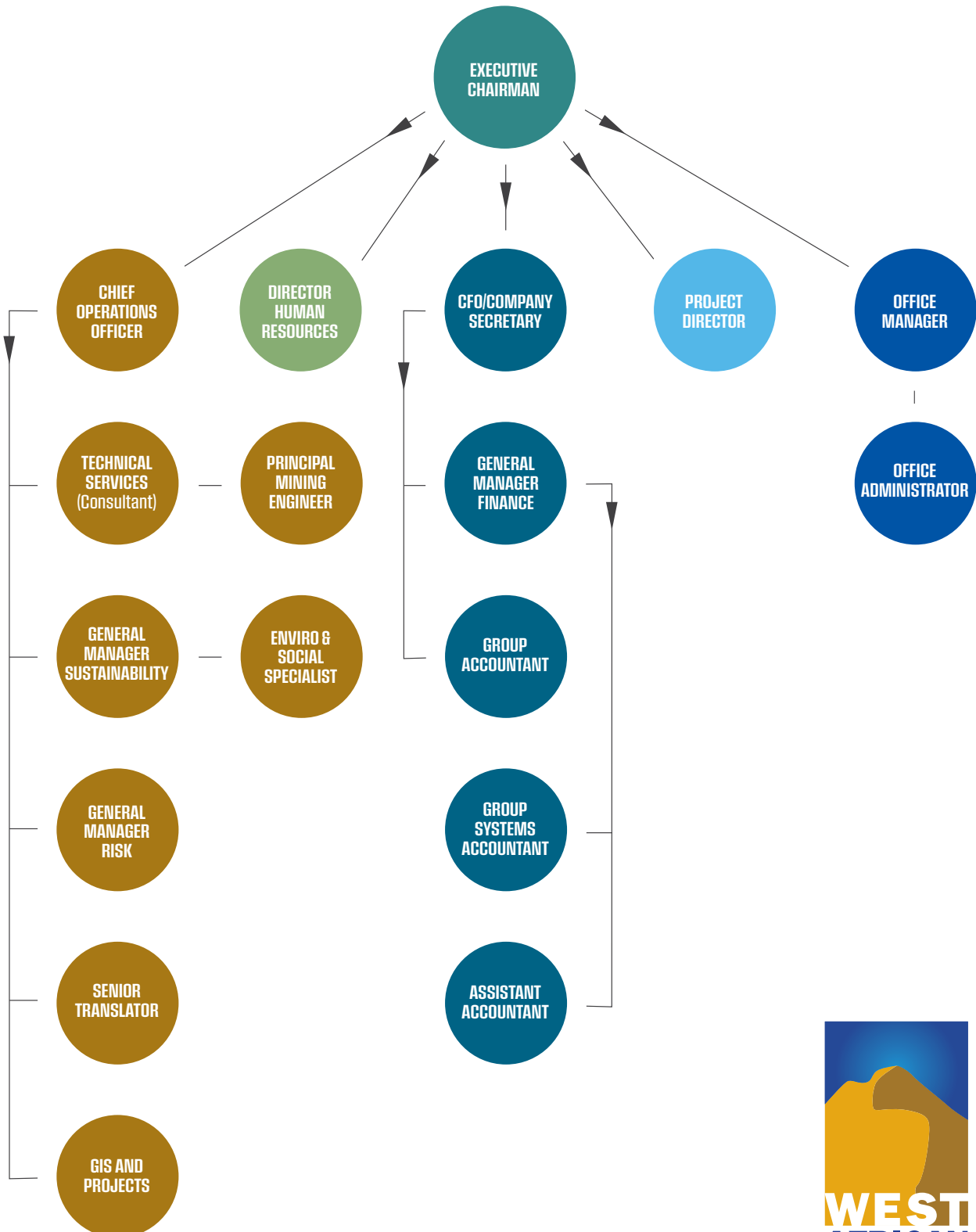
meetings. This is an opportunity to inform the Board on emerging issues, topics and standards related to sustainable development, and environmental and social risk management.

Emerging complex sustainability issues or those that have the potential for significant impacts on the Company or its stakeholders, are presented from the relevant department to the General Manager – Sustainability, the Chief Operating Officer and the Board of Directors, as necessary. Departmental reports are circulated to the Board on a weekly and monthly basis to provide regular updates on activities underway, issues arising and critical concerns.

A full description of the Board's governance structure and process is described in the Board Charter available on westafricanresources.com.

ABOUT WEST AFRICAN RESOURCES

CORPORATE STRUCTURE





OUR VALUES



RESOURCEFUL

We expect our people to be resourceful, to act like owners and to look for solutions not problems.



INTEGRITY

We expect our people to always act and behave in an honest and transparent manner, to be respectful of each other and the Company's assets, and always be fair in our decisions and policies.



SUCCESS

We expect our employees to strive for success and to work to the highest possible standard, to create long-term value for our shareholders, host communities and stakeholders.



EXCELLENCE

We aim for excellence in all areas of our business from exploration, operations, community and environment. We create a safe work place for all of our people and strive for continuous improvement.



VALEURS D'ENTREPRISE

R

RESSOURCES

Nous attendons de nos employés qu'ils soient ingénieurs, qu'ils se comportent de manière responsable et recherchent des solutions aux problèmes.

I

INTÉGRITÉ

Nous attendons de nos employés qu'ils agissent et se comportent toujours de façon honnête et transparente, qu'ils respectent autrui et les ressources de la Société, et sommes équitables dans nos prises de décision et politiques.

SUCCÈS

Nous attendons de nos employés qu'ils recherchent le succès et travaillent selon les meilleurs standards, afin de créer de la valeur à long terme pour nos actionnaires, nos communautés hôtes et nos parties prenantes.

EXCELLENCE

Nous visons l'excellence dans tous nos domaines d'activité : exploration, exploitation, communauté et environnement. Nous créons un milieu de travail sécuritaire pour tous nos employés et encourageons l'amélioration continue.



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WAF VALUES AND COMMITMENT

OUR PEOPLE

Our people are fundamental to our success. We will treat our people with respect and dignity, and we expect our people to reciprocate by:

- acting in the best interest of the Company
- behaving honestly and with integrity
- calling out behaviour or conduct which is inconsistent with the Code
- performing their role and responsibilities to a high standard
- nurturing and valuing good performance and high safety standards
- developing expertise and skills
- abiding by the Company's Code and policies.

ETHICS

We expect ethical behaviour from our people, and require that our management lead by example.

HUMAN RIGHTS

The Company is committed to supporting the protection of human rights in all of our business activities, including the right to freedom of association and collective bargaining, the right to equal remuneration for equal work, and a zero-tolerance approach to modern slavery, forced labour, child labour and unlawful discrimination. This commitment is held without regard to location or function... We aim to identify, assess and eliminate potential adverse human rights impacts in our operations and supply chain through ongoing due diligence and appropriate management.

HEALTH AND SAFETY

The Company is committed to the health and safety of our people. The Company will work to eliminate hazardous, practices and behaviour, which could cause accidents, injuries or illness to our people, visitors to Company operations and the general public. The Company strives to have injury free workplaces. The Company will track and manage accidents, injuries and reportable incidents and use what we learn from these to continuously improve our safety practices.

ENVIRONMENT

The Company is committed to environmental stewardship through implementation of our Environmental Management System and impact assessment mitigation hierarchy. We strive to preserve the natural values of the areas we work in and acknowledge past and future land uses.

We believe that prudent environmental management requires science-based identification, assessment and management of risks across the mining life cycle, from exploration through operations and closure.

COMMUNITY

The Company has made a commitment to establishing and making a lasting, positive contribution to the countries and communities in which we operate.

We at all times engage respectfully with our stakeholders and participate in open, honest and transparent dialogue with our host communities. We will work with government, community organisations and non-governmental organisations (NGOs) to develop and support community development projects and we work to enhance social values in the regions where we operate by providing education, training and community development opportunities.

We aim to avoid resettlement of people surrounding our mining projects to the extent practicable while maintaining the health and safety of our personnel and host communities. In instances where physical resettlement or economic displacement is unavoidable as a direct result of our activities, we aim to restore livelihoods and standards of living to a level equal to or better than they enjoyed prior displacement.



“We strive for environmental, social and economic sustainability in the work we do.”

ABOUT WEST AFRICAN RESOURCES

POLICIES AND STRATEGIES

WAF has developed a series of policies to define the Company's values and expectations which are subject to regular review by the Board of Directors¹ (detailed in GRI Data Tables). Policies are available to all employees in English and French and are implemented through the practices and procedures of each department.

In accordance with the Australian Government's Modern Slavery Act, WAF also reports annually on modern slavery risks in the Company's operations and supply chain, and the actions taken to manage these risks. One action adopted in 2022 to manage risks in the supply chain is the addition of a questionnaire on risks of modern slavery in contract documentation for all new suppliers.

Other major changes and additions to corporate policies in 2022 included:

- Issuing new or updated policies for the SOMISA workforce, including a Pregnancy and Breastfeeding Hours Management Policy² to further promote women's rights at work.
- Updating the Code of Conduct, which replaced the previous Corporate Governance Policy and Code of Conduct. The new Code of Conduct not only applies to all staff working for WAF but is also provided to service providers.
- Implementing a new strategy under the Local Procurement Plan to promote suppliers from the local communities.
- Developing policies, strategies and plans for the Kiaka Project consistent with those in place at Sanbrado but reflecting the local context of the Kiaka project (e.g., Local Employment Policy).

1 For more information, please refer to the West African Resources website: www.westafricanresources.com/corporate-overview/corporate-governance/

2 This is the translated name of the Policy, originally published in French. In Burkina Faso, there is legislation which prescribes minimum requirements for employers to provide allocated hours and opportunities for breastfeeding. This Policy offers added flexibility and time away, in addition to incorporating the national requirements.

RISK MANAGEMENT

The process of risk management helps the business to identify and minimise the hazards associated with mining. WAF has a risk management system developed in line with ISO 31000: Risk Management (2018), under which a number of policies and procedures have been developed and implemented across the organisation. The Board of Directors holds the ultimate responsibility for risk management and conducts regular reviews at both the operations and corporate levels.

WAF maintains an Enterprise Risk Register, which is a 'live document' that is continually referred to, analysed, and updated as required. New and emerging risks are presented to the Board. In the final Board meeting of 2022, it was decided to create a standalone Risk Committee, reporting to the Board. This Committee will meet twice per year for high level scrutiny and general oversight of emerging risks, the risk management process, and the results of implementation at an operational level. The existing Technical Risk Committee will continue to assess the technical risks associated with operations and project development. The two committees provide two differing but focussed lenses on risk management across the Company.

The risk management system across WAF is an iterative process of framework design, analysis, implementation, and assurance that risk processes are embedded in the business. Corporate checks of site and operational risk management occur several times per year. This ensures that the strategic intent of risk control measures is understood and implemented, and that a proactive approach to identifying risks and implementing controls at site level is underway. The process extends to the granular level of Job Hazard Analysis and personal risk assessment such as Take 5.

MEMBERSHIPS AND COMMITMENTS

WAF strives to align with industry good practices and internationally recognised standards for managing environmental and social risks. Among these are:

- International Finance Corporation's (IFC) Sustainability Framework
- World Bank Group Environmental, Health and Safety Guidelines for Mining
- International Council for Mining and Metals' Mining Principles
- United Nations Sustainable Development Goals
- International Cyanide Management Code for the Manufacture, Transport, and Use of Cyanide in the Production of Gold
- Global Industry Standard on Tailings Management

WAF is a member of the Australia-Africa Minerals and Energy Group (AAMEG). Company employees and Directors also hold memberships with professional bodies across technical disciplines, such as the Australasian Institute of Mining and Metallurgy.

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OUR APPROACH TO SUSTAINABILITY

MESSAGE FROM THE GENERAL MANAGER OF SUSTAINABILITY

This year's report reflects the growth of the Company and the maturity it has developed in 2022.

WAF's 2021 Sustainability Report was the Company's inaugural report. It was an introduction to the Company's operations, environmental and social context, risks, management of those risks, as well as an initial insight into its people, vision and relationships amongst peers and with stakeholders. Today, monitoring and management measures are well established to reduce risks from and to the Sanbrado operations. This has placed us in a strong position to support the growth of the Company with the acquisition of the Kiaka Gold Project in December 2021 and running three separate environmental permitting processes concurrently and with confidence.

Among notable highlights from 2022, the livelihood restoration program (LRP) at Sanbrado has largely transitioned from implementation to monitoring and evaluation. Of the 20 components of the program, 15 have been implemented and are in monitoring phase, while implementation of the remaining 5 components is more than 80% complete. We have also begun surveying participants and beneficiaries to understand how effective the programs are and to identify opportunities for improvement. This aims to ensure that the program continues to meet the needs of participants, with flow-on benefits to the wider community. The experience our team has gained through the Sanbrado LRP, and the relationships built with national NGOs and implementing partners will be instrumental for the development of similar programs for the Kiaka and Toega projects.

At Kiaka, WAF kicked off 2022 by commissioning an external social audit of the project to get an understanding of the present-day social context, a reality check. This proved invaluable not only in recognising the 10-year relationships built by the Community Relations Department with local communities and stakeholders under the previous project owners, but also set the stage for updating the ESIA and RAP.

Other highlights from the year included:

- Receiving approval for the Toega ESIA and RAP from ANEVE, which has allowed WAF to apply for the project's Environmental Certificate, a prerequisite to the Mining License application.
- An overwhelmingly positive Independent Environmental and Social Review (IESR) of WAF's projects as part of the Kiaka project financing process; and
- Being awarded the Corporate Social Development Award by AAMEG.

The IESR and resulting Environmental and Social Action Plan (ESAP) acknowledges the effectiveness of the systems in place at Sanbrado and confirms the value of applying a similar approach to Kiaka and Toega. Being able to observe first-hand the Company's environmental and social operations at Sanbrado and meeting with community and government stakeholders across all our project areas has given me confidence that WAF is ready for the next step in its evolution.

Looking ahead to 2023, we will be undertaking another in-depth review of the Company's risks, including an evaluation of climate risks and the role we play alongside industry peers, in addition to finalising and implementing WAF's biodiversity policy and strategy.

WAF's 2022 Sustainability Report highlights the successes and challenges encountered over the year that are not easily captured by data tables. Information about WAF's environmental and social management measures is presented in Appendix 1, while statistics on the Company's environmental and social performance are presented in data tables in Appendix 2 (also provided as a separate databook on the Company's website).



MIREY LOPEZ
General Manager – Sustainability



SUSTAINABLE DEVELOPMENT GOALS

The Sustainable Development Goals (SDGs) were developed as a key part of the 2030 Agenda for Sustainable Development, adopted by UN Member States (including Burkina Faso) in 2015.

The SDGs aim to achieve peace and prosperity for people and the planet through cooperative global efforts to end poverty, improve social outcomes and protect the environment, while encouraging economic growth. Currently, Burkina Faso ranks 138th out of the 163 countries that have been assessed, with a score of 54.5 (out of 100) for progress towards achieving the SDGs³. This ranking is similar to regional peers in West Africa, such as Ghana (ranked 110), Cote d'Ivoire (127), Togo (133), Mali (142), Niger (149), and Benin (153).

WAF is committed to working with its stakeholders in supporting the SDGs and creating a positive legacy in the communities

where it operates. WAF's community development programs and environmental initiatives are guided by the findings of the Company's stakeholder engagement activities, community and environmental monitoring programs and the Burkina Faso National Development Plans. The following table maps our initiatives against the SDGs to demonstrate the ways in which WAF is contributing to sustainable development. WAF continues to pursue education, job creation and health as the three key areas where we can make the greatest positive contribution and as such are a core focus in our activities.

3 Sustainable Development Report 2021: Burkina Faso. Source: dashboards.sdgindex.org/profiles/burkina-faso

OUR APPROACH TO SUSTAINABILITY

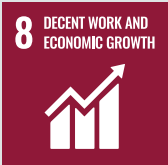


SUSTAINABLE DEVELOPMENT GOALS AND TARGETS ADDRESSED BY WAF ACTIVITIES, PROJECTS AND INVESTMENTS	WAF'S CONTRIBUTION
<div data-bbox="165 376 333 542">  <p>1 NO POVERTY</p> </div> <p>1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance</p>	<ul style="list-style-type: none"> • Provision of local employment opportunities and training. • Implementation of equal opportunity and non-discrimination policies. • Implementation of livelihood restoration programs, including training and support to improve sustainability of agricultural activities. • Support for cooperatives to access credit from a microfinance institution. • Support to vulnerable households.
<div data-bbox="165 869 333 1034">  <p>2 ZERO HUNGER</p> </div> <p>2.3 By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment</p> <p>2.4 By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality</p> <p>2.5 By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed</p>	<ul style="list-style-type: none"> • Training and community investment activities to improve agricultural productivity and nutrition. • Beehives at Kiaka provide additional pollinators for crops and plants in the surrounding area. • Support the creation of cooperatives for farmers and associations for livestock breeders (enabling access to national markets and reduced expenses). • Support the creation of community gardens for market gardening. • Training to prevent soil erosion. • Supply of improved seed varieties for rain-fed crops and training on their use. • Use of locally- and nationally-sourced seeds in site rehabilitation.
<div data-bbox="165 1637 333 1803">  <p>3 GOOD HEALTH AND WELL-BEING</p> </div> <p>3.3 By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases</p> <p>3.6 By 2020, halve the number of global deaths and injuries from road traffic accidents</p> <p>3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination</p> <p>3.c Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States</p>	<ul style="list-style-type: none"> • Support to community education activities (awareness and prevention of sexually transmitted diseases and malaria, road safety). • Establishment of an employee well-being program at Sanbrado, targeting both mental and physical well-being. • Support to medical centres, including donation of equipment and funds for improvements.

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SUSTAINABLE DEVELOPMENT GOALS AND TARGETS ADDRESSED BY WAF ACTIVITIES, PROJECTS AND INVESTMENTS	WAF'S CONTRIBUTION
<div data-bbox="165 376 333 544"> 4 QUALITY EDUCATION  </div> <p>4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship</p> <p>4.6 By 2030, ensure that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy</p> <p>4.a Build and upgrade education facilities that are child, disability and gender sensitive and provide safe, non-violent, inclusive and effective learning environments for all</p>	<ul style="list-style-type: none"> Establishment of scholarship program, providing 2 local students the opportunity to pursue university-level education. Internship opportunities for university students (30 interns in 2022). Training programs for young people and women, providing skills suitable for employment. Provision of French language lessons to 253 women in 2022, enabling them to better participate in social, economic and political activities.
<div data-bbox="165 891 333 1059"> 5 GENDER EQUALITY  </div> <p>5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life</p> <p>5.a Undertake reforms to give women equal rights to economic resources, as well as access to ownership and control over land and other forms of property, financial services, inheritance and natural resources, in accordance with national laws</p>	<ul style="list-style-type: none"> Provision of employment opportunities for women. Implementation of equal opportunity and non-discrimination policies.
<div data-bbox="165 1151 333 1319"> 6 CLEAN WATER AND SANITATION  </div> <p>6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all</p> <p>6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations</p> <p>6.3 By 2030, improve water quality by reducing pollution, eliminating dumping and minimizing release of hazardous chemicals and materials, halving the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally</p> <p>6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity</p> <p>6.b Support and strengthen the participation of local communities in improving water and sanitation management</p>	<ul style="list-style-type: none"> Drilling wells to supply drinking water to local communities, along with ongoing water quality monitoring. Damaged boreholes are rehabilitated to ensure continued access to drinking water. Training for water management committees (57 members) to repair and manage water points, and to efficiently use and ensure the quality of the water.

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SUSTAINABLE DEVELOPMENT GOALS AND TARGETS ADDRESSED BY WAF ACTIVITIES, PROJECTS AND INVESTMENTS	WAF'S CONTRIBUTION
<div data-bbox="165 376 333 539">  <p>8 DECENT WORK AND ECONOMIC GROWTH</p> </div> <p>8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors</p> <p>8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services</p> <p>8.7 Take immediate and effective measures to eradicate forced labour, end modern slavery and human trafficking and secure the prohibition and elimination of the worst forms of child labour, including recruitment and use of child soldiers, and by 2025 end child labour in all its forms.</p> <p>8.8 Protect labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment</p>	<ul style="list-style-type: none"> • Provision of facilities, equipment and training to enable local communities to pursue a diverse range of economic activities. • Training on micro-credit and financial management. • Adherence to the Australian Modern Slavery Act 2018 and preparation of the annual Modern Slavery Statement.
<div data-bbox="165 1010 333 1173">  <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p> </div> <p>9.3 Increase the access of small-scale industrial and other enterprises, in particular in developing countries, to financial services, including affordable credit, and their integration into value chains and markets</p>	<ul style="list-style-type: none"> • Support for cooperatives to access credit from a microfinance institution. • Training workshops for local suppliers (35 attendees in 2022) so that they comply with Burkina regulations and are able to trade with WAF. • Establishment of a tender review committee to improve transparency and opportunities for local procurement.
<div data-bbox="165 1395 333 1559">  <p>10 REDUCED INEQUALITIES</p> </div> <p>10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.</p> <p>10.3 Ensure equal opportunity and reduce inequalities of outcome, including by eliminating discriminatory laws, policies and practices and promoting appropriate legislation, policies and action in this regard</p> <p>10.4 Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality</p>	<ul style="list-style-type: none"> • Celebration of international women's day, recognising women in the community who have taken up training and educational opportunities for the benefit of themselves, their families and the community. • Employment opportunities with WAF are available for both men and women, with equal opportunity and non-discrimination policies in place. • Wages are reflective of the position's requirements, with no distinction based on gender.

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SUSTAINABLE DEVELOPMENT GOALS AND TARGETS ADDRESSED BY WAF ACTIVITIES, PROJECTS AND INVESTMENTS	WAF'S CONTRIBUTION
<div data-bbox="165 376 331 542"> 11 SUSTAINABLE CITIES AND COMMUNITIES  </div> <p>11.1 By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums</p> <p>11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons</p> <p>11.c Support least developed countries, including through financial and technical assistance, in building sustainable and resilient buildings utilizing local materials</p>	<ul style="list-style-type: none"> • Provision of new houses and facilities for resettled households using local construction methods and materials. • Repair and maintenance of roads around the Sanbrado mine, including dust suppression in the dry season. • Promotion of road safety through community education programs and installation of road signs in busy areas.
<div data-bbox="165 801 331 967"> 12 RESPONSIBLE CONSUMPTION AND PRODUCTION  </div> <p>12.3 By 2030, halve per capita global food waste at the retail and consumer levels and reduce food losses along production and supply chains, including post-harvest losses</p> <p>12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse impacts on human health and the environment</p> <p>12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse</p> <p>12.6 Encourage companies, especially large and transnational companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle</p>	<ul style="list-style-type: none"> • Support for local producers through local procurement plan. • Waste minimisation projects to divert waste from landfill. • Waste management initiatives including provision of segregated waste facilities and awareness raising activities.
<div data-bbox="165 1339 331 1505"> 15 LIFE ON LAND  </div> <p>15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services, in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements</p> <p>15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally</p> <p>15.a Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems</p>	<ul style="list-style-type: none"> • Minimisation of land disturbance to reduce our impact on ecosystems. • Progressive rehabilitation of disturbed sites, with plants grown on site.
<div data-bbox="165 1753 331 1919"> 16 PEACE, JUSTICE AND STRONG INSTITUTIONS  </div> <p>16.7 Ensure responsive, inclusive, participatory and representative decision-making at all levels</p> <p>16.9 By 2030, provide legal identity for all, including birth registration</p> <p>16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements</p> <p>16.b Promote and enforce non-discriminatory laws and policies for sustainable development</p>	<ul style="list-style-type: none"> • Provision of support to local community members to gain official documents (birth certificate, identification card). • Support to resettled households to gain land titles, enabling households to enjoy property security. • Regular provision of information to stakeholders and participation in consultation committees.

OUR APPROACH TO SUSTAINABILITY

STAKEHOLDER ENGAGEMENT

WAF actively engages with stakeholders to provide project updates, to listen and respond to concerns or questions, and to understand the viewpoints and expectations of people affected by or interested in our projects.

Stakeholder engagement occurs on a daily basis, whether it be meeting with a local community, participation in an industry event or the release of information via the WAF website.

Stakeholders are identified through stakeholder mapping exercises conducted during the ESIA, resulting in the development of a project-specific Stakeholder Engagement Plan. The SEP describes the various stakeholder groups and the core methods of engaging with each group. Over time, the stakeholder mapping is updated as a result of changes in the operating environment (such as the changes in government leadership in Burkina Faso in 2022) and through internal and external review of the SEP and other management plans.

The community relations teams at Sanbrado, Toega and Kiaka lead WAF's stakeholder engagement activities on a project-specific level, while corporate-level stakeholder engagement activities are undertaken by the offices in Ouagadougou and Perth. The Company's approach to stakeholder engagement is described further in Appendix 1, while the table below highlights some of the activities undertaken in 2022.

SOCIAL DATA MANAGEMENT

In 2021, WAF commissioned a Burkinabé data management and software development firm to create a built-for-purpose social data management system for Sanbrado. The software tracks all aspects of the Community Relations Department's interactions with communities and stakeholders, including socio-economic data, stakeholder engagement activities, compensation, donations and the complete grievance management process from receipt of a complaint to its resolution. This has improved the efficiency and granularity of data analysis and enables the Company to identify trends which inform our risk management processes.

Similar database and information management systems have been set up for Kiaka and Toega, to facilitate accurate tracking of the resettlement and compensation processes, and to enable cross project data analysis. For Sanbrado and Toega, having similar systems in place is particularly important for stakeholder management as the two projects share similar stakeholders, including landowners, chiefs and government authorities.



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CLASS OF STAKEHOLDER	METHODS OF ENGAGEMENT	EXAMPLES OF ENGAGEMENT ACTIVITIES IN 2022
Employees	<ul style="list-style-type: none"> • Training and development program • Sanbrado health & safety committee • Employee well-being program • Management visits • Policies and standards • Community engagement activities 	<ul style="list-style-type: none"> • Weekly Toolbox Talks and emails on health, safety & environment issues • Physical exercise and other well-being activities and messages • Celebration of International Women's Day
Local communities and traditional authorities	<ul style="list-style-type: none"> • Official participatory bodies (e.g. consultation committees, resettlement monitoring committees) • Ceremonies and celebrations • Formal and informal meetings • Focus group meetings (e.g. women, youth) • Sanbrado community reception room • Community training and development programs • Grievance mechanism • Health awareness program 	<ul style="list-style-type: none"> • Engagement during development of Toega ESIA and RAP and update of Kiaka ESIA and RAP • Creation of university scholarship program • Delivery of Sanbrado livelihood restoration program • Sponsorship and delivery of health education campaigns in partnership with national NGOs
Suppliers and contractors	<ul style="list-style-type: none"> • Formal and informal meetings • Sanbrado health & safety committee • Policies and standards • Workplace inspections (environmental, health & safety) • Procurement appraisal process 	<ul style="list-style-type: none"> • Quarterly and annual HR meetings with large contractors • Participation in Sanbrado health & safety committee • Regular due diligence checks and inspections
Regulatory authorities	<ul style="list-style-type: none"> • Audits and inspections • Formal meetings • Public hearings • Official participatory bodies • Submission of reports and other documents 	<ul style="list-style-type: none"> • Participated in 7 scheduled audits of Sanbrado Gold Mine (environmental, water, mining operations, health & safety, regulatory compliance) • Public enquiry processes for Toega and Kiaka ESIA's • Submission of Modern Slavery Statement (2021) to Australian Government
Institutions and NGOs	<ul style="list-style-type: none"> • Official participatory bodies • Ad-hoc engagement on specialist topics • Community training and development programs 	<ul style="list-style-type: none"> • Participation in Gold for Climate's consultation framework in Boudry: <i>'Contribution of the mining industry to the resilience of agro-pastoralists to climate change in Burkina Faso'</i> • Engagement with biodiversity stakeholders regarding the Kiaka Project
Shareholders and providers of capital	<ul style="list-style-type: none"> • Formal meetings and conferences • Public / media releases via the WAF website and Australian Stock Exchange 	<ul style="list-style-type: none"> • Annual General Meeting • Release of 2021 Annual Report and Sustainability Report • Independent Environmental and Social Review of WAF projects as part of Kiaka project financing process
Industry associations and conferences	<ul style="list-style-type: none"> • Participation in industry events, initiatives and conferences 	<ul style="list-style-type: none"> • Hosted the EITI's Permanent Secretariat in Burkina Faso for a visit to Sanbrado Gold Mine, impacted communities and a resettlement site. • Participation in the Corporate Social Responsibility forum (Burkina Faso Chamber of Mines)

The project-specific grievance mechanism captures external stakeholder feedback and concerns. In 2022, a total of 105 complaints were raised through the grievance mechanisms (Sanbrado: 36, Toega: 10, Kiaka: 59). Of these, 98 have been resolved, while 7 are still in the process of being resolved (Sanbrado: 4, Toega: 0, Kiaka: 3). The greatest number of complaints at Sanbrado related to environmental issues (8), resettlement (6) and access/roading issues (5).



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OUR PEOPLE

Providing employment opportunities and career pathways is key to the sustainability of WAF's operations and an important way for us to give back to local communities and the people of Burkina Faso. WAF employs 729 people globally and specialised contractors working with us bring the total workforce to around 1,600 people.

The total workforce grew by 16% in 2022 (employee numbers increased 15%; contractor numbers increased 17%), in line with increasing activities within the Company. The majority of employees work at Sanbrado, with small teams also based at the Toega and Kiaka Projects, offices in Ouagadougou and the corporate office in Perth. In addition to employment, employees are provided opportunities to participate in personal and professional development.

As the Company continues to grow, so too do the employment and training opportunities. The Toega and Kiaka Projects currently employ relatively small teams, but these teams will grow significantly as the projects enter the construction and operational phases. The success of Sanbrado's Local Employment Policy (LEP) is described in the feature on the next page. This policy has served as the basis for development of the Kiaka LEP and will be adapted for the Toega and MV3 social context and operational needs. The policy ensures that local communities are prioritised when hiring workers, particularly those who have been physically or economically displaced by the Project.

To maximise benefit sharing from our projects, the LEP together with the Local Procurement Plan (LPP) apply to contractors and service providers. Service providers are required to offer employment opportunities to local communities and to implement programs promoting workforce development. All contractors are required to understand, respect and abide by the Company's values, corporate policies and procedures.

Female participation in the workforce remains high when compared with other mining industry peers⁴, with female employment rates across the Company of 20% of all staff and 27% of senior management. Reinforcing these rates and WAF's commitment to creating an inclusive and safe workplace for female employees, 20% of new hires in 2022 were female, while only 11% of departing employees were female.

TRAINING AND PROFESSIONAL DEVELOPMENT

During 2022, more than 260 training courses were delivered to SOMISA staff. This amounted to almost 39,000 training hours, at an average of 65 training hours per employee. The vast majority of these courses were targeted at employees in skilled or unskilled roles, meeting our objective of providing employees with relevant and transferable skills.

Leadership training focused on the development of 'soft skills' is targeted at current and future senior staff at Sanbrado to support them in becoming effective leaders. The development of these skills is beneficial to the individual, our workforce and the Company. To the end of 2022, 135 employees have undertaken this training, which includes modules on preventing harassment in the workplace, conflict management, stress management and team building.

In addition, WAF operates an internship program to support university students in gaining hands-on work experience during their studies. The program started in 2020 with the aim of providing young people with 3 to 6 months of training and work experience. Three types of internships are offered: community-based (targeting those local to the project), professionalization (targeting young graduates or professionals), and academic (providing work experience to tertiary students). WAF offered 30 internships in 2022.



HIGHLIGHTS

94%

National employees form WAF's staff in Burkina Faso

39,000

Training hours delivered for Sanbrado team, an average of 65 hours per employee

FEMALE

Participation in workforce remains higher than industry norms

⁴ In 2022, women make up roughly 12% of the global mining and metals workforce. Source: EY (2022).
Women in mining 2022: You can't be what you can't see.

OUR PEOPLE

INCREASING LOCAL EMPLOYMENT OPPORTUNITIES AT SANBRADO

As a Company, we prioritise the hiring of employees from local communities, with the expectation that employment-related benefits should be distributed based on the degree of impact from the Project. The Local Employment Policy refers to the requirements of IFC Performance Standard 2 Labour and Working Conditions and sets out employment objectives corresponding to level of impact, in particular for unskilled and low-skilled positions:

- 50% from economically and physically affected communities
- 25% from economically affected communities and host communities
- 25% from communities along the mine's access routes, wider exploration areas and the rest of the Commune of Boudry.

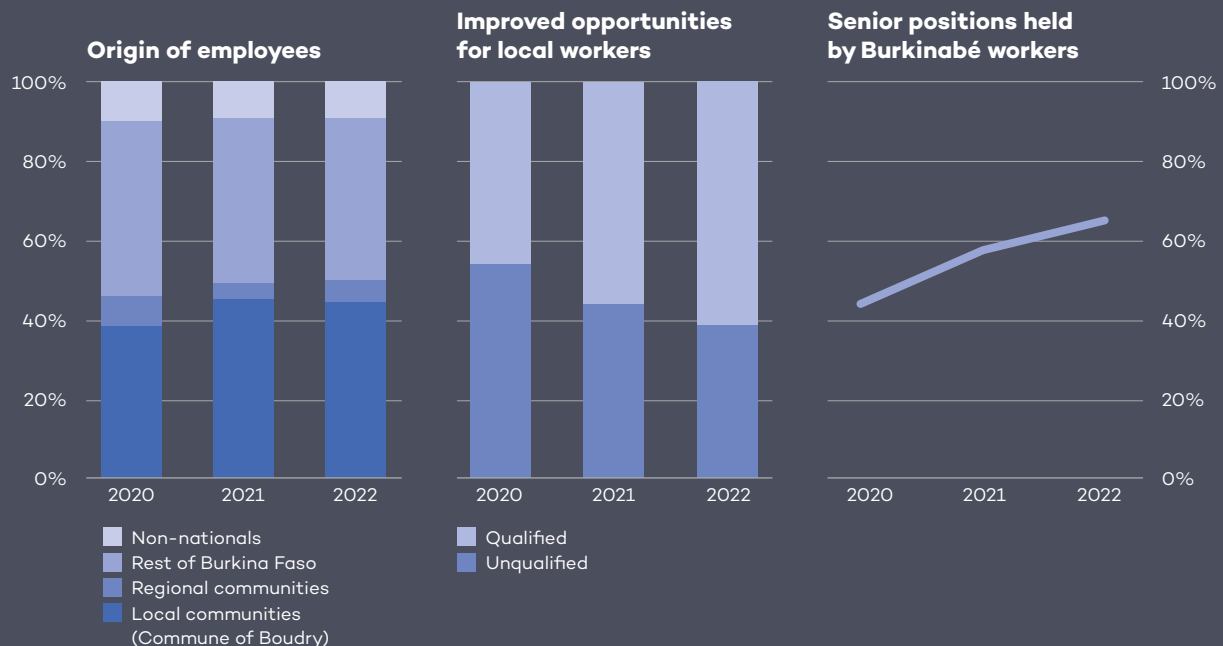
The policy also requires that a minimum of 30% of these positions are filled by women. For all other positions, when all other criteria are equal, local candidates are given priority.



As a result, 100% of unskilled and low skilled positions and almost 50% of all positions at Sanbrado are filled by local community members (see *Origin of employees*). Due to a lack of relevant experience in the local area, skilled and senior positions were initially filled by experienced national or expat candidates, with a view to transition positions to national personnel over the life of the mine. Over the past three years, on-the-job knowledge transfer and skills development have enabled locally hired workers to fill a greater number of qualified or more senior positions (see *Improved opportunities for local workers*).

Other statistics:

- National staff make up 90% of the SOMISA workforce.
- 40% of local employees hired in 2020 and 2021 for unskilled or low skilled positions have been promoted to higher skilled positions.
- 65% of senior positions are filled by national staff, up from 45% in 2020 (see *Senior positions held by Burkinabé workers*).



OUR PEOPLE

OCCUPATIONAL HEALTH AND SAFETY

WAF has an active Occupational Health & Safety (OHS) Department that oversees health and safety measures across all areas of operations, and provides training, guidance and incident investigation when necessary.

Corporate reviews with the site OHS Department regularly compares safety results and site standards against the Company's OHS Management System and ISO 45001. Four reviews were conducted during 2022, including reviews of the OHS Department and application of control measures within operating departments. While these reviews resulted in recommendations for continuous improvement, general implementation and oversight of OHS principles and practices were evident and supported by site safety statistics.

During 2022, the OHS Department at Sanbrado increased its risk management profile by developing and implementing critical risk process audits. These audits are utilised by all Departments to validate that all safety aspects are in place beyond the development of a Job Hazard Analysis. The process audits are an immediate checklist to ensure critical tasks have control measures in place to reduce the likelihood of a serious incident. Shutdown, weekly and daily OHS checks are also conducted across site.

Training is an ongoing priority with inductions, training in all forms of safety priority subjects such as risk assessment at the work front, emergency response training and other subjects such as verification of competency for drivers.

In 2022, the Burkina Faso Ministry of Mines conducted health inspections at Sanbrado as part of a broader environmental audit.

This inspection included reviews of the Emergency Response Team (ERT), health and medical procedures, and facilities and found that all systems are in a sound state of operability.

In November 2022, Sanbrado recorded the first lost time injury since 2018, following an outstanding achievement of 12.7 million hours worked and 43 months LTI free. Sanbrado's ERT and medical services led a successful response providing the contractor initial medical treatment and stabilization before arranging transport to Ouagadougou for further medical treatment. A full recovery is expected.



HIGHLIGHTS

12.7m
man hours
with no LTI
at Sanbrado
(to November 2022)

1.73
TRIFR
(below the DMIRS
gold mining
standard)

FULL
participation
in Workers
OHS Committee

CLOSE
collaboration with
contractor partners on
matters of OHS development
and incident investigations



INTRODUCTION OF WELL-BEING PROGRAM AT SANBRADO

Recognising employee wellbeing as a key factor for good performance at work, Sanbrado introduced a wellbeing program in 2022, coordinated by the Human Resources Department. The program targets a number of areas which contribute to quality of life at work, including: physical and mental health, motivation and engagement at work, and training and career development. As the Company grows, it is a priority to take care of our workforce and make sure they are healthy and engaged in their workplace.

The first step of this program was an assessment of the status quo, which involved an external audit and an anonymous survey for employees. The key findings were that some employees had difficulty managing stress and letting go of work during leisure time. The survey also collected opinions on areas for improvement, which highlighted a desire for a healthier diet and organized physical activities.

Out of these studies, the well-being program was established in the third quarter of 2022, focussing on:

- **COMMUNICATION** – A campaign was initiated to engage with and motivate workers, to show appreciation and recognition towards the excellent work done, and to promote well-being at work. Since then, a quarterly newsletter has been distributed to present the actions taken to improve well-being.
- **PROFESSIONAL DEVELOPMENT** – Training programs are tailored to the needs of each employee. Training programs include soft skills such as management of conflict, stress and harassment in the workplace and professional competencies such as project management, leadership or technical skills.
- **IMPROVED FACILITIES AND OPPORTUNITIES** – To provide greater opportunity for exercise, the Company hired sport coaches, improved the facilities for physical exercise, organized aerobic classes, and developed awareness campaigns. To address other feedback from employees, a better internet connection has been installed and healthier options are provided at the on-site restaurant

Since the program's introduction, it has had a positive outcome. Participation in physical and social activities has continued and the Wellbeing Team continues to receive positive feedback. In June 2023, a new survey will be sent out for a follow up of the program and Wellbeing Days will become a new annual tradition.





MANAGING OUR ENVIRONMENTAL FOOTPRINT



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WAF is committed to responsible environmental management through the integration of environmental considerations into business decisions at all stages. Each project is subject to a comprehensive ESIA during the permitting process. This enables us to apply the impact mitigation hierarchy to avoid, minimise and mitigate negative environmental impacts, as well as identify opportunities to improve environmental outcomes.

Once the mine is operational, environmental management and monitoring continues throughout the life of the project, guided by the Environmental and Social Management System, aligned with ISO 140001 and a project-specific Environmental and Social Management and Monitoring Plan (ESMMP) developed in accordance with international industry practices and standards.

Revegetation and rehabilitation takes place on a continuous basis to reduce prolonged disturbance to the natural environment and to ensure that planned post-closure outcomes for the environment and the community are achieved.

Key areas of activity for the environmental and sustainability teams in 2022 were:

- Rehabilitation and seed trials undertaken by the Sanbrado Rehabilitation Team.
- Kiaka ESIA and RAP were updated to capture changes in the project design and its environmental and social context since the approved ESIA was prepared in 2014.
- The Toega ESIA and RAP were completed in support of the Environment Certificate and Mining Permit application.
- Baseline studies commenced for the MV3 ESIA.
- Research and stakeholder engagement to inform the WAF Biodiversity Policy and species-specific strategies (to be finalised in 2023).
- Independent Technical Expert (ITE) review undertaken on behalf of prospective lenders, resulting in an Environmental and Social Action Plan (ESAP) which will inform actions across all projects.
 - 622 field or workplace environmental inspections were conducted to ensure the appropriate safeguards and management of environmental measures across the Sanbrado mine site.
 - Training has been provided to increase the competency of the environmental team, with 6 training programs delivered to 28 people.



HIGHLIGHTS

\$84,000

To community projects through waste management initiative

20,000

Plants grown in Sanbrado's nursery for use in site revegetation programs and for community donations

POSITIVELY

Received engagement activities related to biodiversity at Kiaka



MANAGING OUR ENVIRONMENTAL FOOTPRINT

WATER STEWARDSHIP

Management of water resources is essential to the success of our projects and to maintaining good relationships with neighbouring communities.

WAF's general approach to water stewardship is outlined in Appendix 1: Management of Material Topics. In 2022, our management of water resources at Sanbrado was improved through greater data collection capabilities with installation of additional flow meters which had added greater resolution to the site's water balance model. Monthly reporting on the water balance is distributed across the organisation, from site staff to the Board of Directors. This enables the Sanbrado processing team to manage water demand and surplus, but also allows the Environment Department to quickly identify and correct any issues, such as water leaks.

At Kiaka, water management will be a crucial component. The project borders the Barrage de Bagré to the east and ephemeral water courses to the north and south drain into this dam. The project's water management strategy centres around preventing water from leaving and entering the site, therefore containing the project's influence on hydrology and water quality to within the fence line.

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EMISSIONS AND CLIMATE CHANGE

SCOPE 1 - DIRECT EMISSIONS PRODUCED

WAF calculates direct (Scope 1) greenhouse gas (GHG) emissions on an annual basis for operations at Sanbrado. Scope 1 emissions are those that occur from sources that are controlled or owned by an organization, and for WAF the primary source is fuel used in mining activities and power generation. Gross Scope 1 emissions have increased over the past few years as the Project transitioned from construction to operations and in 2022 totalled 121,371 t CO₂-eq. A further increase in Scope 1 GHG emissions is expected when the Toega and Kiaka Gold Projects become operational. To allow for meaningful comparison and tracking of our emissions from year to year, WAF will select a baseline year once both the Toega and Kiaka Projects are operational using internationally recognised standards such as the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard⁵.

SCOPE 2 - INDIRECT EMISSIONS

As presently no electricity is drawn from the national grid at project sites, Scope 2 emissions⁶ are not included for this reporting period. When the Kiaka project enters operations, the mine will use electricity from the national grid, at which point Scope 2 emissions will be incorporated into WAF's environmental performance reporting.

SCOPE 3 - VALUE CHAIN

WAF is committed to reporting on relevant GHG emissions and identifying opportunities to reduce emissions. Scope 3 emissions refer to indirect emissions in an organisation's value chain. Using the GHG Protocol's Quantis Scope 3 Evaluator, Scope 3 emissions for 2022 were estimated at 226,945 t CO₂-eq (methodology is detailed in Appendix 2: GRI Data Tables). This figure is heavily influenced by the inclusion of the 'mining services' category, accounting for 69% of Scope 3 emissions⁷.

Over the course of 2023, WAF will work on incorporating emissions reporting into a wider climate strategy and climate risk assessment.

⁵ Greenhouse Gas Protocol. Source: <https://ghgprotocol.org/>

⁶ Scope 2 emissions referring to indirect greenhouse gas emissions associated with the purchase of electricity, steam, heat, or cooling.

⁷ Inclusion of the mining services category, may be double-counting emissions from fuel consumption. All mining contractors at Sanbrado use fuel provided by WAF and the associated emissions have already been included in our calculation of Scope 1 emissions.

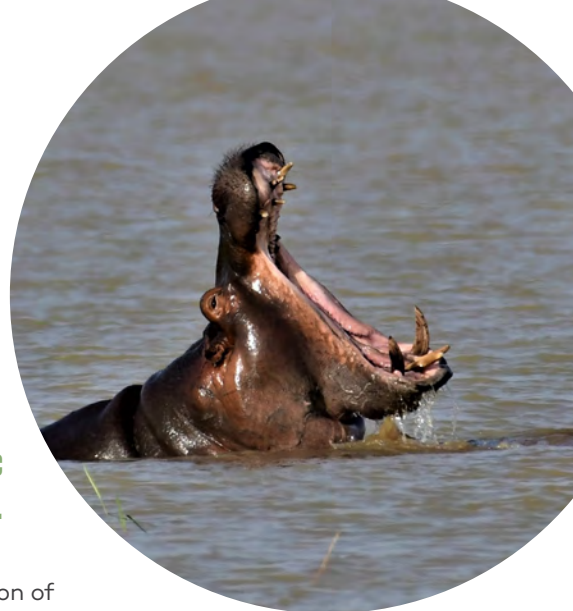


MANAGING OUR ENVIRONMENTAL FOOTPRINT

BIODIVERSITY

The environments surrounding WAF's project sites have been severely degraded due the intensity of land use, characteristic of the region with little evidence of intact natural habitat types.

As such, management of biodiversity features is focused on protecting tree species of conservation significance, improving diversity through revegetation of disturbed areas within the mine perimeter, and development of management strategies for key fauna species, such as the hooded vulture (*Necrosyrtes monachus*), a critically endangered species listed on the IUCN Red List.



COOPERATIVE FOCUS FOR BIODIVERSITY MANAGEMENT AT KIAKA AND THE BARRAGE DE BAGRÉ

Throughout 2022, WAF undertook a series of biodiversity studies and engagements related to the Kiaka Project. The project borders the Barrage de Bagré Ramsar site, which is an international designation to protect wetlands of international importance. The Barrage de Bagré hosts a population of hippopotamus and domestic and commercial fisheries. As a Company, we are committed to supporting conservation and management efforts of the Ramsar site and working with national and international stakeholders to identify opportunities to preserve the sites.

WAF engaged an international biodiversity expert with experience working in areas with some of the highest biodiversity values and conservation status across the world, including sensitive biodiversity areas and biosphere reserves in West Africa. In September 2022, the expert visited Burkina Faso and met with

government departments, academics, and national and international non-governmental organisations such as BirdLife International, IUCN and Naturama to identify opportunities to work together for the benefit of the Ramsar site and the species that occur there.

During the outreach sessions, WAF was recognised by some stakeholders for being the first mining company in Burkina Faso to meet with them to learn about opportunities for how the Company could make a positive contribution to the management efforts of the Ramsar site. All stakeholders were keen to work with WAF in the development of the Kiaka project and share information and resources. The University of Ouagadougou also expressed interest in establishing a partnership with WAF to provide students with the opportunity to be exposed to mine development and biodiversity assessment during their studies.

CORPORATE BIODIVERSITY STRATEGY

These engagements in addition to supplementary biodiversity baseline studies, set the foundation for the development of a corporate Biodiversity Policy and Strategy, setting out WAF's approach to protecting and enhancing biodiversity and ecosystem services in the areas the Company operates. At the time of publication of the 2022 Sustainability Report, the policy had undergone the initial internal review process and will be presented to the

Board of Directors for approval in the first half of 2023. The policy will pull together the latest international standards in biodiversity protection and management, incorporating management strategies for threatened species and groups (e.g. vultures and birds of prey) that occur around our projects. Stand-alone management strategies will focus on protected areas and project-specific high-profile species.



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WASTE AND TAILINGS MANAGEMENT

WAF manages its waste streams according to international good practice to appropriately handle, store, dispose or transport the waste, minimise the amount of waste sent for disposal and minimise the environmental impact of waste disposal.

A variety of waste streams are created during mining operations, with the largest by volume being tailings and waste rock (managed by the mining department), with much smaller but still significant volumes of hazardous and non-hazardous waste (managed by the Environment Department).

Waste rock is the largest waste stream to be managed at Sanbrado. In 2022, around 15 million tonnes of waste rock was extracted during mining operations and deposited in waste rock dumps or used in constructing the tailings storage facility.

Wherever possible, WAF aims to minimise waste sent for disposal by applying the waste minimisation hierarchy. In 2022, new initiatives evolved in partnership with community organisations for non-hazardous waste to be provided for reuse or sale for community benefit (see feature). Other waste streams are sent for recycling, treatment or safe disposal by Government-approved waste management contractors. Non-hazardous waste that cannot be recycled or reused is disposed of in the permitted landfill facility within the Sanbrado site.

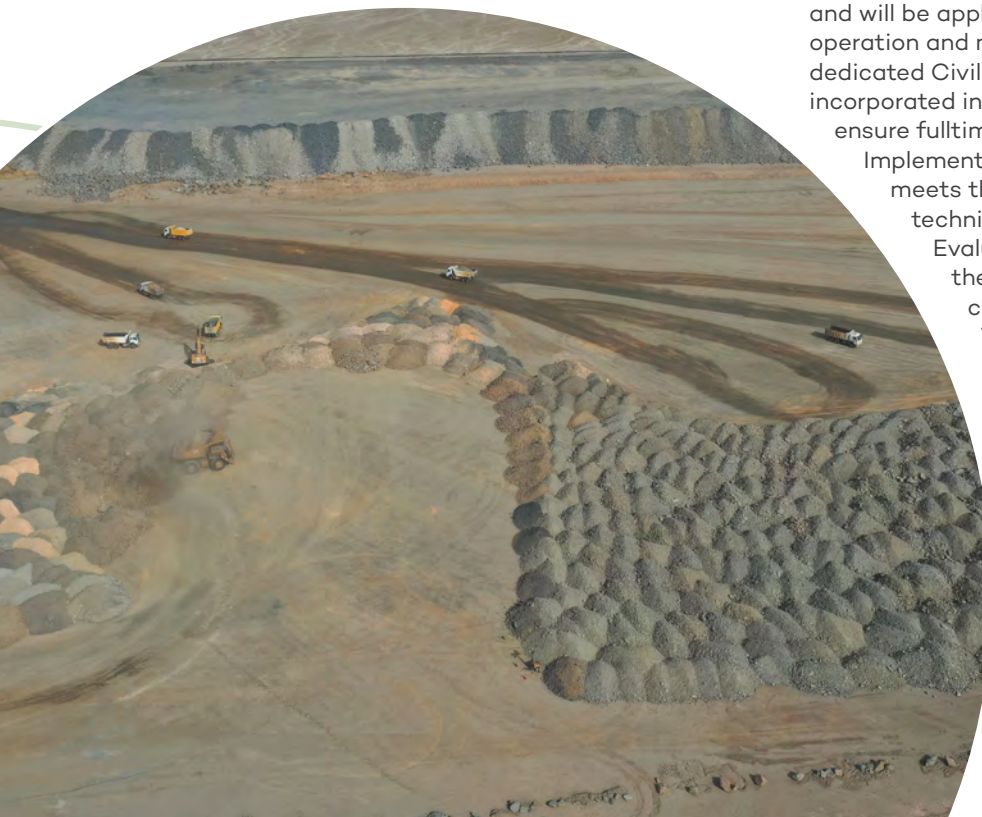
TAILINGS MANAGEMENT

WAF recognises that tailings storage facilities are high risk infrastructure. With projections for rainfall events of greater intensity due to climate change, the appropriate design and management of TSFs and other storage dams is becoming even more important. WAF currently operates one TSF at Sanbrado, as described in Appendix 1. In 2022, WAF engaged a new external Engineer of Record (EOR) who conducts TSF inspections and management audits twice per year. The 2022 inspection identified no major issues, with the TSF assessed to be in a stable condition. Action items resulting from the audit have been implemented by the process and engineering teams.

WAF is also actively working on implementing the Global Industry Standard on Tailings Management (GISTM; 2020) at Sanbrado. The Company hired a Civil and TSF Engineer to fulfill the Standard's requirement for a Responsible Tailings Facility Engineer. This position focuses on supervising the progressive development of the TSF, including material management and wall and liner integrity.

At Kiaka, the requirements of GISTM are being incorporated into the TSF design from the outset, and will be applied through the facility's construction, operation and management. Similar to Sanbrado, a dedicated Civil and TSF Engineer position has been incorporated into the planned organisational chart to ensure fulltime coverage of the TSF's progression.

Implementation of GISTM will also ensure WAF meets the recommendations from the ESIA technical review by the National Environment Evaluation Agency (ANEVE) to keep the agency updated on the design, construction and management of the TSF. To achieve this, WAF intends on having more frequent inspections by the EOR, in particular during the construction phase, to feed technical design and construction updates to the Government and other pertinent stakeholders.



WASTE MANAGEMENT INITIATIVES BENEFITTING LOCAL COMMUNITIES

Around the world, people are creative about reusing or transforming waste items into functional objects or art. Around the Sanbrado Project, multiple small-scale initiatives have inspired ways to reduce the environmental impacts from our waste streams. Over the past couple of years, local businesses have emerged with the goal of creating a circular economy by reusing waste produced by the mine.

DISPOSAL OF PLASTIC AND METALLIC WASTE

SOMISA works with three local companies to collect, transport, store and commercialize non-hazardous plastic and metallic waste. These businesses operate under contracts with SOMISA to provide these services and are subject to controls to ensure the quality of the process, that no additional pollution is created, and that hygiene and safety norms are respected. The waste is purchased for a token payment (e.g., \$1). In 2022, a total of 1,194 barrels, 480 tonnes of scrap metal and 336 IBC tanks were acquired by the local community companies who then sold the waste for a profit of around \$84,000. The money from these sales is used to finance community development projects which are selected through a participative process with communities.

RECYCLING CARDBOARD INTO CLEAN FUEL

With a significant amount of clean cardboard available on site, SOMISA was looking for innovative ways to recycle its cardboard. Through research and contacts, a project evolved to transform cardboard waste into charcoal briquettes for domestic and commercial use. Briquettes burn more cleanly and efficiently than wood⁸. A local and national market for briquettes exists with catering and restaurant companies such as ATS, contracted at the Sanbrado Mine.

SOMISA partnered with a Burkinabé company to train women from one of the Community Development cooperatives. Training consisted of learning to cut, char, mix and dry the cardboard into charcoal. Following the training, the cooperative was able to produce briquettes for use in their own households and to sell for profit. SOMISA supplies the cardboard free of charge.

Not only does this project transform waste into a product that reduces emissions and tree felling, but it improves the livelihoods of the women participating in the cooperatives.



⁸ www.sciencedirect.com/science/article/abs/pii/S0959652622036836

MANAGING OUR ENVIRONMENTAL FOOTPRINT

CLOSURE PLANNING AND PROGRESSIVE REHABILITATION

As a company, WAF is committed to progressive rehabilitation, whereby previously disturbed areas are rehabilitated once they are no longer required for operational purposes.

At Sanbrado, activities in 2022 focussed on the target of growing 20,000 plants per year within the on-site nursery, rehabilitation of a former artisanal mining site within the project perimeter and a revegetation trial where plants were directly seeded onto disturbed areas without the addition of soil or growing medium. The results from the revegetation trial are promising, with successful germination during the wet season and seedling development during the plants' first dry season without human intervention.

In 2023, rehabilitation activities will focus on the stabilisation and revegetation of a 47 hectare waste rock dump which is no longer in use.

DEVELOPMENT OF PLANT NURSERY AT SANBRADO

Desertification is a major environmental risk in Burkina Faso, where the dry season extends over an average of eight months of the year with temperatures above 35°C. Combined with other factors, desertification is a concern for the integrity of ecosystem services in rural areas where land-based livelihoods are the primary economic activity.

As part of Sanbrado's rehabilitation and closure plan, the project is committed to progressive revegetation of the site with the aim of growing 20,000 trees each year, using tree species that are local to the area or which present a specific benefit for the environment and communities.

The initiative is designed to be efficient and circular. The first step is to collect seeds: some of the seeds originate from trees growing on site, while other seeds are sourced from the national agency of improved seeds. Seeds are used in two ways: in some areas, seeds are spread directly onto disturbed ground and allowed to germinate naturally; others are germinated in the on-site nursery where the plants are then used for the revegetation program. Workers from

local communities have completed training in seed collection techniques. During 2022, they successfully collected a total of 44kg of seeds from 9 different species, which have been added to the nursery's seed bank. Compost for use in the nursery is made from green waste collected on site.

More than 20,000 plants of 8 different species were grown in the nursery in 2022. Of these, 1,800 plants were planted in community sites (e.g., schools, health centres) and more than 8,000 were planted within the Sanbrado Project area to rehabilitate previously disturbed areas. The remaining seedlings will be planted during the next rainy season.

Sharing knowledge on such an important project is crucial to its success and SOMISA is grateful that this activity is closely supported by the Government's Technical Services of Environment. Members of SOMISA's Environment Department and 28 nursery workers employed from local communities have been trained with the support from the Environment Services of Boudry. In August 2022, SOMISA's Environment Department celebrated the completion of its reforestation and training goals.

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A group of men are gathered under a traditional thatched roof structure, possibly a community hall or meeting place. They are sitting on benches or the ground, engaged in conversation. The men are dressed in a mix of traditional and modern clothing. The background shows more of the structure and some greenery outside.

WORKING WITH OUR LOCAL COMMUNITIES



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In 2022, WAF invested \$2.8 million into community development initiatives, resettlement and livelihood restoration, and community relations activities in addition to the \$6.6 million paid to the Government of Burkina Faso's Local Development Management Fund (LDMF).

With the acquisition of the Kiaka project, our social footprint has grown and so has our need to expand our community initiatives. A number of initiatives and livelihood restoration programs are being developed for the Toega and Kiaka projects.

COMMUNITY RELATIONS AT KIAKA

WAF acquired the Kiaka Gold Project at the end of 2021 and has spent the past year revising the feasibility study and updating the environmental and social impact assessment. Through these studies, it has become clear that the Kiaka team have worked hard to develop and maintain constructive relationships with stakeholders since approval of the original ESIA in 2015.

The Kiaka project has been through several phases, with initial exploration work commencing in 2005 and various technical, environmental and social studies completed by Randgold, Volta and B2Gold, up until the acquisition by WAF in 2021. Throughout these various phases, local communities have been aware of the potential development of the project, with associated impacts including job opportunities, local economic and infrastructure development, and the loss of access to agricultural and pastoral lands.

Managing expectations and providing a local point of contact for enquiries and information distribution throughout the project's history has been vital. WAF recognises the efforts of the Kiaka team and the investment made by B2Gold over the past decade to maintain community dialogue and relationships which we have inherited and which have enabled WAF to update the ESIA and RAP in preparation for mine construction.

We look forward to continuing to work with the team, communities and other stakeholders as construction of the Kiaka project commences in earnest in 2023.



WORKING WITH OUR LOCAL COMMUNITIES

RESETTLEMENT PLANNING

The community relations teams for Kiaka and Toega have spent the past year working with stakeholders to agree on resettlement arrangements. This process is guided by resettlement experts familiar with good international industry practice, including guidance from the IFC and the International Council of Mining and Metals.

For each project, a consultative committee is established with representatives of customary leaders, elected officials, representatives of youth, women and artisanal gold miners, technical services and civil society organisations. This committee provides a forum for the exchange of information on project development progress, entitlement distribution, and sharing of concerns between the mine development team and stakeholders. The committee also negotiates items such as financial compensation⁹, replacement land and livelihood restoration programs, on behalf of the communities affected by the project. The compensation framework for physical and economic displacement reflects the approach adopted for Sanbrado, taking into account the cost of land, agricultural yields, and inflation. The first memorandums of understanding were signed in May and June, respectively, and the remaining entitlement agreements will conclude in the first half of 2023.

For Kiaka and Toega, physically displaced households have identified the areas where they wish to be resettled and this has been negotiated with the host communities. Identifying one-for-one replacement agricultural land for those households who will be

economically displaced (e.g., their fields are in the proposed footprint of the mine or access road) has proved difficult in an environment where agricultural land is scarce and in high demand. To address this challenge, a combined approach is being taken of acquiring available agricultural land within reasonable distance and accessibility for recipients and planning livelihood restoration programs, based on those programs that proved to be successful at Sanbrado and have the potential to create similar benefits at Kiaka. Final livelihood restoration programs will be determined through Livelihood Restoration Working Groups representing community beneficiaries and leaders for each of WAF's projects.

As part of the resettlement planning process for Toega, communities that would be affected by land acquisition had the opportunity to visit the Sanbrado resettlement sites and learn about the livelihood restoration programs at Sanbrado. The visit included a tour of the market gardens, grain storage warehouses, livestock watering infrastructure and improved fodder growing sites, among others.

⁹ Compensation rates are determined based on market rates and rates established by the Government of Burkina Faso.





WORKING WITH OUR LOCAL COMMUNITIES

LIVELIHOOD RESTORATION AND TRAINING

The Sanbrado livelihood restoration program has been underway since 2020 and will inform the development of similar programs for Toega and Kiaka. The objective of the livelihood restoration program is to provide affected households with an adequate opportunity to restore their livelihoods to a level that is the same as or better than before the Project. All project-affected people are entitled to participate in the program, whether they have been physically or economically displaced.

The livelihood restoration program is intended to run for five years, transitioning from the planning and trialling phase led by WAF with support from subject matter experts, to implementation by national NGOs, to ownership and autonomous management by participating communities, with monitoring and evaluation by the Community Relations Department (CRD) to ensure the programs remain relevant and effective. Some of the long-term initiatives underway as part of the LRP are:

- Establishment of four market gardens (described below)
- Improved seeds initiative (described below)
- Establishment of a poultry farm: former artisanal miners have been trained to run a poultry farm, with a purpose-built facility constructed in 2021. The farm supplies eggs and chicken meat to the Sanbrado Project
- Training to prevent soil erosion and improve soil management

Throughout the course of 2022, the Sanbrado livelihood restoration program has largely transitioned from implementation to monitoring and evaluation. Of the 20 components of the program, 15 have been implemented and are in monitoring, while implementation of the remaining 5 components is more than 80% complete. We have also begun surveying participants and beneficiaries to understand how effective the programs have been and to identify opportunities for improvement. This aims to ensure that the program continues to meet the needs of participants, with flow-on benefits to the wider community. For those initiatives which have been evaluated, the planned objectives have been met and participants report that they are pleased with the outcomes of the program, which have resulted in improvements to water availability, animal health and production, crop yields, income and resilience to external factors (e.g., weather).



WORKING WITH OUR LOCAL COMMUNITIES

OUTCOMES OF LIVELIHOOD RESTORATION PROGRAM

The objective of the Sanbrado livelihood restoration program (LRP) is to provide opportunities for households affected by the project to restore their livelihoods to a level that is as good, if not better, than prior to the project's arrival. Two LRP initiatives that have seen success in 2022 are the market garden and the improved seeds program. Both initiatives aim to encourage local farmers to pursue their economic activity in the most profitable way possible.

MARKET GARDEN

A pilot program was established to test the success of a market gardening initiative and the participation of the beneficiaries in the process, with the establishment of a market garden for the benefit of 74 farmers impacted by the Project. This program aims to diversify production, boost productivity and create income for households. The 2 hectare market garden is fenced to avoid animals grazing on the crops and a borehole and water storage were installed to ensure a reliable water supply. In this area, a large range of produce is grown, including niebe, cabbage, tomatoes, zucchinis, okra, rice and onions.

This initiative has been a success during its first year in operation and has caught the attention of other impacted farmers. Three additional market gardens are being developed for farmers in other resettlement communities.



“

I am very grateful and satisfied by the development of the market garden perimeter for the benefit of farmers impacted by the gold project.

For me, this market gardening perimeter is an innovation because before the SOMISA project, farmers only practiced rainfed agriculture and in the dry season there was no other income-generating activity. But with this market garden, we grew salad, tomato, cabbage, onion, cucumber, etc.

... Part of the harvests from this garden will contribute to improving the diet of households, and the other part will be marketed on the markets and the income from these sales will fight against poverty”.

Mrs. Ouangrawa Pauline



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IMPROVED SEEDS PROGRAM

Another successful initiative developed as part of the LRP is the improved seeds program, through which 32 impacted farmers have been trained by INERA, the Environmental Institute for Agricultural Research, in seed production. In addition, 4 agents of the technical services of agriculture of Boudry benefitted from the training. The crops of interest were corn, sorghum, niebe and orange sweet potato.

A total of 17 of the seed producers received a specific accompaniment during 2022 agricultural campaign. A convention was signed between SOMISA and the Regional Agricultural Directorate of Boudry. These 17 farmers are now registered as seed producers, pay taxes as such and receive specific support in their work.

OCADES, another Burkinabé organisation, provides the beneficiaries with improved seeds for them to grow tomatoes, onions, cucumber and cabbage in the market gardens. In order to encourage a real self-sufficiency, 10 women have been trained in producing organic fertilizers and pesticides. These 10 women farmers then trained the rest of the cooperative. These women also received certificates at the completion of the trainings.

In September 2022, representatives from the Regional Directorate of Agriculture met with SOMISA and the seed producers. The Director of Agriculture congratulated the participants on their achievements and commended the initiative for providing a new source of seeds, to help increase agricultural production. The visit received national media attention, with reports in both television and print media.



“

I reiterate my thanks to the mine, because SOMISA has introduced through its partners new varieties of improved seeds for all impacted farmers.

Women's groups have benefited from SOMISA's support through training on the technical itineraries of the main crops and the popularization of orange-fleshed sweet potatoes.

On behalf of all the beneficiaries of these programs, I thank SOMISA for the support and hope that the support continues.”

NAABA Ouédraogo A Barthelemy



WORKING WITH OUR LOCAL COMMUNITIES

INVESTMENTS IN LOCAL INFRASTRUCTURE AND SERVICES

WAF, through our local subsidiary SOMISA, looks to support the development of infrastructure and services to support the communities around our projects. While recognising the government's responsibility for building and maintaining core infrastructure, we work with communities and local authorities to identify projects where we can make a positive contribution. The two areas targeted for community investment directly by SOMISA in 2022 were education and health.

Under the Mining Code, all mining and quarrying companies contribute 1% of revenue to the Local Development Management Fund, which is then spent on development projects within the municipality of the mining project. In 2022, SOMISA's contribution to the fund totalled \$6.5 million. The first session of the Municipal Mining Fund Monitoring Committee was held in September 2022 and reviewed the projects proposed for funding within the Commune of Boudry. Although SOMISA participated in the meeting, funding decisions will be made by the Committee. Participation in the meeting allows SOMISA to identify community investment projects that may not get funding through the LDMF and target these for direct funding, in addition to our annual contributions to the LDMF.

The two areas targeted for community investment directly by SOMISA in 2022 were education and health.

EDUCATION

WAF's projects are located in rural areas of Burkina Faso with low rates of education, employment and socioeconomic security. In support of SDG 4 – Quality Education, which aims to improve rates of literacy and numeracy, and the quality and accessibility of education, a key focus of WAF's community investment

is supporting education to promote a better standard of living and improved access to opportunities for the communities impacted by or living near our projects. This approach aims to improve participation across all age groups (from primary school to adults), with a focus on overcoming gender disparities.

Opportunities for adult education have been supported through the installation of solar power at local schools, which enable night classes to be held for adults who are otherwise occupied during the day. One challenge in implementing adult education programs and training has been the low level of educational achievement in the community. A significant portion of women have not received basic education in reading and writing during normal educational years. As a result, they have very little knowledge related to financial management and have struggled to initiate successful business ventures in the past. By incorporating literacy in French into our training programs, women are now well positioned to participate in business and other matters conducted in French.

HEALTH

In addition to education, WAF also aims to support access to health care for local communities. In 2022, we provided funding to enable the completion of the Centre de Santé et de Promotion Sociale (CSPS; a community health centre) in Mankarga Traditionnel, a village near the Toega Project.

WAF also supported a health awareness program by providing information to school children and communities around malaria, HIV/AIDs, Hepatitis B, women's health and family planning, road safety and COVID-19. The program ran for 12 months, during which time it reached around 5,000 people within communities impacted by the Sanbrado Project.





SUPPORTING EDUCATION

WAF's efforts to support education come in various forms:

- SOMISA has built 3 schools and equipped them with solar panels and the necessary equipment and furniture.
- Bicycles are donated to the best students of the primary and secondary schools each year.
- In 2022, WAF created a university scholarship program to support high school graduates to pursue higher education.
- We also offer internships and training initiatives for local community members.

The multi-faceted approach to supporting education was recognized by AAMEG (Australia-Africa Minerals & Energy Group) in its 2022 awards, with WAF recognised with the award for the Best Innovation in Corporate Social Development.

SCHOLARSHIP PROGRAM

The scholarship program seeks to offer motivated and ambitious high school graduates the opportunity to gain further education in a field relevant to the Company's operations. During their studies, the students benefit from an internship, supervised by experienced professionals. Through the scholarship program,

the Company seeks to develop the employability of young people from the communities affected by the Sanbrado Project and considers it an integral part of its local skills development, recruitment and retention strategy.

Two scholarships will be offered each year to high achieving graduates (one male and one female). To be selected, the graduates must have been in the top 10 students in the Commune of Boudry. The course of study must be in an area applicable to the mining sector at a recognised institution in Burkina Faso.

A Scholarship Award Committee reviews the applications and selects the two scholarship recipients. The scholarship includes tuition fees paid directly to the institution, as well as computer or other technical equipment required for the course of study. During the second and third year, the scholarship recipients can benefit from an internship with the Company.

In September 2022, the first two recipients of the scholarships pursued university studies in applied geology and mining engineering and will be given support by SOMISA employees who work in these areas.

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SUPPORTING THE LOCAL ECONOMY

WAF's operations in Burkina Faso are designed to support sustainable economic development in the area. The introduction of new employment, training and business opportunities are likely to increase average income in the project-affected villages and result in an improvement of living standards.

Around Sanbrado, prior to the mine's commencement, most households were economically reliant on subsistence activities or cash income from livestock production, agriculture and illegal artisanal gold mining. Wage-based employment provides a direct economic contribution both locally and nationally, as well as indirect stimulus through increased spending in other sectors.

Our community development program promotes the diversification of economic activities through trades training, internships and provision of support and training to local businesses. By supporting the community to develop a range of economic activities, the local economy will be more resilient to market shocks and external factors. SOMISA has worked with several training organisations and service providers located in Burkina Faso to implement these programs. This has the dual benefit of supporting Burkinabé businesses, as well as using locally-sourced solutions to ensure fit-for-purpose programs which will be sustainable in the long term. SOMISA also interacts with local, regional and national government bodies in designing and implementing community development projects. The Provincial Director of Youth and Entrepreneurship Promotion is involved in supporting young people in the creation of cooperatives and their businesses.

LOCAL PROCUREMENT

WAF recognizes that local procurement is a valuable opportunity for benefit sharing with local communities and aims to source necessary goods and services within the local area or nationally wherever possible.

In 2021, the Government of Burkina Faso introduced local content laws specifying conditions for local supply of goods and services for the mining sector. At the time the local content decree and order were issued, Sanbrado already had a Local Procurement Plan. The plan sets out the guidelines and principles to maximize the procurement opportunities that accrue to local and national residents and businesses and to ensure compliance with the local content decree that applies to the mining sector in Burkina Faso. The provisions in the Local Procurement Plan are overseen by the Procurement Department, in close collaboration with the CRD. A designated Local Content Coordinator is responsible for the day-to-day management of local procurement mechanisms.

In response to the new legislation and requests from communities for further opportunities in procurement, the SOMISA Procurement Department introduced a new strategy in October 2022 to promote suppliers and service providers from local communities.

EXAMPLES OF COMMUNITY TRAINING INITIATIVES AROUND THE SANBRADO PROJECT

- Educational programs for local suppliers to better enable them to participate in business. Topics included: using email, recordkeeping, and business planning.
- A training program for young people on breeding, raising and fattening animals (chickens, sheep, cattle) reached 110 participants (both men and women).
- Training in trades for 60 young people from impacted villages. Trades included: auto mechanics, welding, masonry, and solar electricity. The training will be followed by internships.
- Driver licence training was provided to 60 young people.
- Training for 97 women in weaving, dyeing and sewing fabric and the donation of equipment to allow them to pursue these activities.
- Water users associations have been established in villages and board members nominated. These board members were provided training on management and maintenance of water supply points (boreholes, wells, etc).



SUPPLY CHAIN POLICY

WE WILL:

- 1 COMPLY** with all applicable laws and regulations and pay due consideration to the environment
- 2 SUPPORT** the Extractive Industries Transparency Initiatives (EITI)
- 3 PROVIDE** suppliers with equal opportunities for transactions
- 4 CONDUCT** all transactions ethically
- 5 AUDIT** regularly our internal purchasing/supply chain department and denunciate/investigate any internal fraud
- 6 MAINTAIN** the highest level of integrity and objectivity in the decision-making process

The strategy has been communicated to all SOMISA departments and entails:

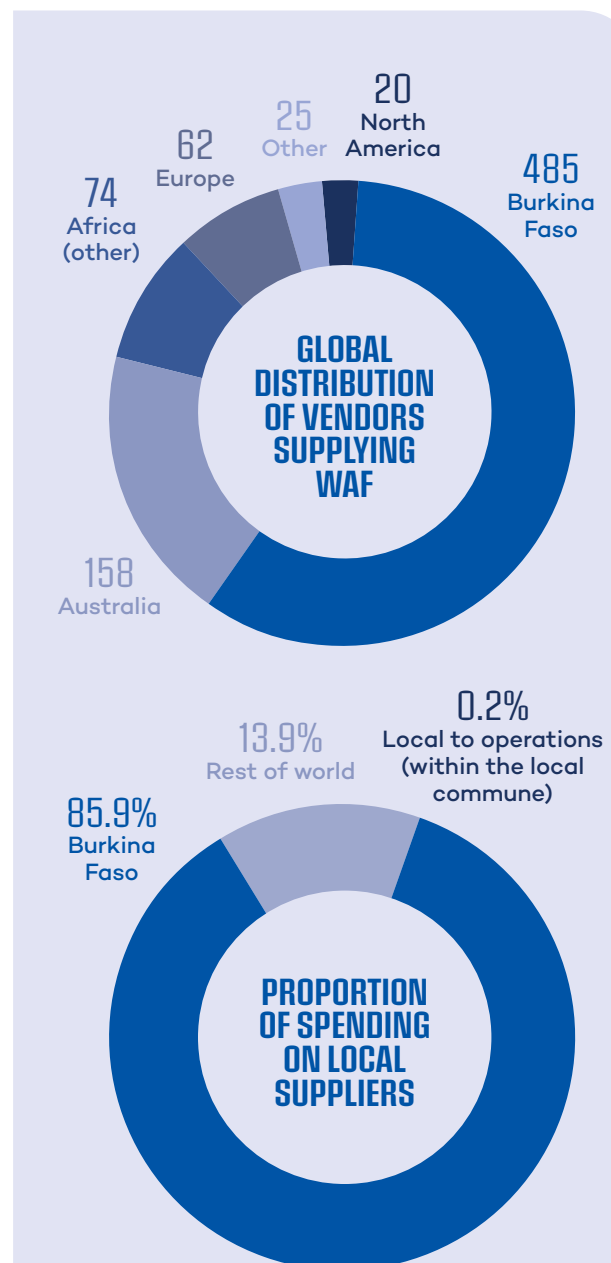
- Identification of the goods and services which can be contracted to local community suppliers.
- Meeting with potential suppliers to present the new strategy.
- Establishing a selection committee responsible for evaluating service offers using a well-defined evaluation criteria.

WAF also implements a Supply Chain Policy, which outlines the Project's commitment to meaningful engagement with communities and recognizes that price is not the only variable to be considered when finding value for money. It stipulates that effective supply chain management requires thoughtful identification, assessment and management of risks across all stages of the mining life cycle.

A successfully implemented local content strategy includes capacity building, internal organization and coordination, working with stakeholders, encouraging sustainable investments in infrastructure and innovative projects, and measuring progress. Local and national businesses are consulted with regard to the goods and services that can be locally supplied, based upon the capability of local businesses. The Project's database of local and national contractors/suppliers is updated regularly.

Suppliers are required to comply with and abide by laws, regulations and appropriate social customs of Burkina Faso, as well as international industry practices. All contracts include a section committing suppliers and contractors to follow the Project's Code of Conduct and Human Resource (HR) Policies. Audits against these Policies are carried out on at least an annual basis.

In 2022, 59% of all suppliers were registered in Burkina Faso (485 vendors) and 86.1% of total expenditure on goods and services was spent within Burkina Faso.



GRI CONTENT INDEX

Statement of use: "West African Resources Limited has reported in accordance with the GRI Standards¹⁰ for the period 1 January 2022 to 31 December 2022."

DISCLOSURES	REFER TO SECTION
GRI 2: GENERAL DISCLOSURES 2021	
Disclosure 2-1: Organizational details	About West African Resources (page 9)
Disclosure 2-2: Entities included in the organization's sustainability reporting	Appendix 2: GRI Data Tables
Disclosure 2-3: Reporting period, frequency and contact point	About This Report (page 2)
Disclosure 2-4: Restatements of information	n/a (there are no restatements of information from previous reporting periods)
Disclosure 2-5: External assurance	About this Report (page 3)
Disclosure 2-6: Activities, value chain and other business relationships	About West African Resources (pages 8-11)
Disclosure 2-7: Employees	Our People (page 30) Appendix 2: GRI Data Tables
Disclosure 2-8: Workers who are not employees	Our People (page 30) Appendix 2: GRI Data Tables
Disclosure 2-9: Governance structure and composition	Appendix 2: GRI Data Tables See also: www.westafricanresources.com/corporate-overview/directors/
Disclosure 2-10: Nomination and selection of the highest governance body	Appendix 2: GRI Data Tables
Disclosure 2-11: Chair of the highest governance body	Appendix 2: GRI Data Tables
Disclosure 2-12: Role of the highest governance body in overseeing the management of impacts	About West African Resources – Governance (pages 12-17)
Disclosure 2-13: Delegation of responsibility for managing impacts	About West African Resources – Governance (pages 12-17)
Disclosure 2-14: Role of the highest governance body in sustainability reporting	About This Report (page 3)
Disclosure 2-15: Conflicts of interest	Refer to: www.westafricanresources.com/corporate-overview/corporate-governance/
Disclosure 2-16: Communication of critical concerns	About West African Resources – Governance (page 12)
Disclosure 2-17: Collective knowledge of the highest governance body	About West African Resources – Governance (page 12)
Disclosure 2-18: Evaluation of the performance of the highest governance body	Appendix 2: GRI Data Tables
Disclosure 2-19: Remuneration policies	Refer to: 2022 Annual Report
Disclosure 2-20: Process to determine remuneration	Refer to: 2022 Annual Report and announcement of results of AGM
Disclosure 2-21: Annual total compensation ratio	Appendix 2: GRI Data Tables
Disclosure 2-22: Statement on sustainable development strategy	Message from Chairman (pages 4-5)

¹⁰ GRI 1: Foundation 2021.

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DISCLOSURES	REFER TO SECTION
Disclosure 2-23: Policy commitments	About West African Resources – Governance (pages 12-17) Appendix 1: Management of Material Topics Appendix 2: GRI Data Tables
Disclosure 2-24: Embedding policy commitments	About West African Resources – Governance (pages 12-17) Appendix 1: Management of Material Topics
Disclosure 2-25: Processes to remediate negative impacts	Our Approach to Sustainability (page 18) Our People (page 28) Managing Our Environmental Footprint (page 34) Working with our Local Communities (page 42) Appendix 1: Management of Material Topics
Disclosure 2-26: Mechanisms for seeking advice and raising concerns	About West African Resources – Governance (pages 12-17) Appendix 2: GRI Data Tables
Disclosure 2-27: Compliance with laws and regulations	Appendix 2: GRI Data Tables
Disclosure 2-28: Membership associations	About West African Resources (page 17)
Disclosure 2-29: Approach to stakeholder engagement	Our Approach to Sustainability (pages 26-27) Appendix 1: Management of Material Topics
Disclosure 2-30: Collective bargaining agreements	Appendix 1: Management of Material Topics
GRI 3: MATERIAL TOPICS 2021	
Disclosure 3-1: Process to determine material topics	About This Report (page 3)
Disclosure 3-2: List of material topics	About This Report (page 3)
Disclosure 3-3: Management of material topics	Our People (page 28) Managing Our Environmental Footprint (page 34) Working with our Local Communities (page 42) Appendix 1: Management of Material Topics
GRI 201: ECONOMIC PERFORMANCE 2016	
Disclosure 201-1: Direct economic value generated and distributed	Appendix 2: GRI Data Tables
GRI 203: INDIRECT ECONOMIC IMPACTS 2016	
Disclosure 203-1: Infrastructure investments and services supported	Working with our Local Communities (page 50) Appendix 2: GRI Data Tables
GRI 204: PROCUREMENT PRACTICES 2016	
Disclosure 204-1: Proportion of spending on local suppliers	Working with our Local Communities (pages 52-53) Appendix 2: GRI Data Tables
GRI 303: WATER AND EFFLUENTS 2018	
Disclosure 303-1: Interactions with water as a shared resource	Appendix 1: Management of Material Topics
Disclosure 303-2: Management of water discharge-related impacts	n/a (not applicable as effluent is not discharged to waterbodies)
Disclosure 303-3: Water withdrawal	Appendix 2: GRI Data Tables
Disclosure 303-4: Water discharge	Appendix 2: GRI Data Tables
Disclosure 303-5: Water consumption	Appendix 2: GRI Data Tables

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DISCLOSURES	REFER TO SECTION
GRI 304: BIODIVERSITY 2016	
Disclosure 304-1: Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Managing Our Environmental Footprint (page 38) Appendix 2: GRI Data Tables
Disclosure 304-4: IUCN Red List species and national conservation list species with habitats in areas affected by operations	Appendix 2: GRI Data Tables
GRI 305: EMISSIONS 2016	
Disclosure 305-1: Direct (Scope 1) GHG emissions	Managing Our Environmental Footprint (page 37) Appendix 2: GRI Data Tables
Disclosure 305-2: Energy indirect (Scope 2) GHG emissions	Managing Our Environmental Footprint (page 37) Appendix 2: GRI Data Tables
Disclosure 305-3: Other indirect (Scope 3) GHG emissions	Managing Our Environmental Footprint (page 37) Appendix 2: GRI Data Tables
Disclosure 305-4: GHG emissions intensity	Appendix 2: GRI Data Tables
Disclosure 305-7: Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Appendix 2: GRI Data Tables
GRI 306: WASTE 2020	
Disclosure 306-1: Waste generation and significant waste-related impacts	Managing Our Environmental Footprint (pages 39-40) Appendix 1: Management of Material Topics
Disclosure 306-2: Management of significant waste-related impacts	Managing Our Environmental Footprint (pages 39-40) Appendix 1: Management of Material Topics
Disclosure 306-3: Waste generated	Appendix 2: GRI Data Tables
Disclosure 306-4: Waste diverted from disposal	Appendix 2: GRI Data Tables
Disclosure 306-5: Waste directed to disposal	Appendix 2: GRI Data Tables
GRI 401: EMPLOYMENT 2016	
Disclosure 401-1: New employee hires and employee turnover	Our People (pages 30-31) Appendix 2: GRI Data Tables
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	
Disclosure 403-1: Occupational health and safety management system	Our People – Occupational Health and Safety (page 32) Appendix 1: Management of Material Topics
Disclosure 403-2: Hazard identification, risk assessment, and incident investigation	Our People – Occupational Health and Safety (page 32) Appendix 1: Management of Material Topics
Disclosure 403-3: Occupational health services	Appendix 1: Management of Material Topics
Disclosure 403-4: Worker participation, consultation, and communication on occupational health and safety	Our People – Occupational Health and Safety (page 32) Appendix 1: Management of Material Topics
Disclosure 403-5: Worker training on occupational health and safety	Appendix 2: GRI Data Tables
Disclosure 403-6: Promotion of worker health	Our People – Occupational Health and Safety (pages 32-33) Appendix 1: Management of Material Topics
Disclosure 403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Our People – Occupational Health and Safety (page 32) Appendix 1: Management of Material Topics

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DISCLOSURES	REFER TO SECTION
Disclosure 403-8: Workers covered by an occupational health and safety management system	Our People – Occupational Health and Safety (page 32) Appendix 1: Management of Material Topics
Disclosure 403-9: Work-related injuries	Appendix 2: GRI Data Tables
Disclosure 403-10: Work-related ill health	Appendix 2: GRI Data Tables
GRI 404: TRAINING AND EDUCATION 2016	
Disclosure 404-1: Average hours of training per year per employee	Our People (page 30) Appendix 2: GRI Data Tables
Disclosure 404-2: Programs for upgrading employee skills and transition assistance programs	Our People (page 30) Appendix 2: GRI Data Tables
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	
Disclosure 405-1: Diversity of governance bodies and employees	Appendix 2: GRI Data Tables
Disclosure 405-2: Ratio of basic salary and remuneration of women to men	Appendix 2: GRI Data Tables
GRI 406: NON-DISCRIMINATION 2016	
Disclosure 406-1: Incidents of discrimination and corrective actions taken	Appendix 2: GRI Data Tables
GRI 413: LOCAL COMMUNITIES 2016	
Disclosure 413-1: Operations with local community engagement, impact assessments, and development programs	Our Approach to Sustainability (pages 26-27) Working with our Local Communities (pages 42-53) Appendix 1: Management of Material Topics Appendix 2: GRI Data Tables
Disclosure 413-2: Operations with significant actual and potential negative impacts on local communities	Our Approach to Sustainability (pages 26-27) Working with our Local Communities (pages 42-53) Appendix 1: Management of Material Topics Appendix 2: GRI Data Tables

APPENDIX 1: MANAGEMENT OF MATERIAL TOPICS (GRI 3-3)

STAKEHOLDER ENGAGEMENT

Stakeholder engagement is a core part of our business and a daily activity. Engagement happens at multiple points within the organisation and for a multitude of reasons, including building and maintaining relationships, and exchanging information and opinions. WAF is committed to an active process of engagement with stakeholders in order to build successful and mutually beneficial relationships. WAF aims to meet international practice and takes guidance from the Equator Principles, the International Finance Corporation and the International Council on Mining and Metals in planning for and conducting stakeholder engagement activities.

WAF's engagement activities are based on:

- Engaging honestly and respectfully with all stakeholders and communities
- Giving special care to cultural appropriateness
- Building mutually beneficial relationships with stakeholders that are based on trust, mutual respect and understanding
- Communicating information to stakeholders in ways that are meaningful
- Translating information into languages and formats that are accessible
- Planning consultation and ensuring that the process is inclusive and well documented
- Investing time in identifying and prioritising stakeholders, assessing their interests and concerns
- Taking grievances seriously
- Registering grievances so that they can be responded to and addressed in a reliable and timely manner
- Ensuring that stakeholder issues, concerns and interests are given due consideration in project planning and design.

The Community Relations teams at Sanbrado, Toega and Kiaka lead WAF's stakeholder engagement activities. In the development of the RAP for each project, a consultation committee is set up to provide a formal setting for the exchange of information on the project, resettlement negotiations and to respond to stakeholder questions or concerns. These committees typically involve local authorities (e.g., Mayor, Prefect), representatives of government authorities (e.g., technical services for environment, agriculture), impacted communities, vulnerable groups (e.g., women, youth) and other interested parties such as non-governmental organisations. In addition, informal meetings will be held with stakeholders throughout the year to respond to questions, concerns or grievances, to provide updates on progress of the project, advise of upcoming activities, or to seek inputs into the development of the ESIA or RAP and the implementation of management plans. At Sanbrado, a community reception room is open every day for stakeholders to visit with any questions, comments or concerns.



MANAGEMENT OF MATERIAL TOPICS (GRI 3-3)

OUR PEOPLE

GRI DISCLOSURES:

2-7, 2-8, 2-24, 2-30, 401, 403, 404, 405, 406

EMPLOYMENT

WAF operates in compliance with the labour code of Burkina Faso and in alignment with the IFC Performance Standards on Environmental and Social Sustainability and the International Labour Organisation (ILO), which require that companies recruit without discrimination by giving equal opportunity to all applicants and develop measures to allow equal access to benefits for both women and men. All employees have individual employee agreements¹¹.

WAF recognizes the business value of a gender-balanced workforce and that increasing the purchasing power of women has a positive impact in the community. Women account for 20% of WAF's global employees and 27% of senior management. At Sanbrado, managerial positions in health and safety, open pit mining management, commercial and logistics, camp management and human resources are held by women. One initiative which demonstrates our commitment to reducing inequalities in the workplace is to support pregnant and breastfeeding employees who wish to continue working, because their work is valued and has an impact on the continuity of operations. In June 2022, SOMISA released a Pregnancy and Breastfeeding Hours Management Policy to further promote women's rights at work.

WAF strongly encourages diversity in the workplace and will not tolerate discrimination of any kind. This is reflected in Company policies and induction materials provided to new employees. If discrimination is experienced or witnessed, employees or workers are encouraged to report this to management or human resources. WAF has a Whistleblower Policy in force which protects employees, contractors, suppliers or any associated person from repercussions associated with reporting illegal or unethical conduct.

Our local operating company for the Sanbrado Project (SOMISA) has an integrated human resources strategy designed to develop a workforce, as well as to provide opportunities to local communities. This strategy was established in 2019 based on WAF's corporate values of RISE, as well as our social responsibility commitments in Burkina Faso:

**Resourcefulness
Integrity
Success
Excellence**

As part of the integrated human resources strategy, SOMISA directs subcontractors to understand, respect and promote the Company's values when they operate at Sanbrado. WAF and SOMISA have a number of policies and procedures in place including our Code of Conduct, which apply equally to subcontractors. Subcontractors are also expected to implement internship and training programs to promote development of the workforce and to provide employment opportunities to local communities.

ABOUT
THIS REPORTMESSAGE FROM
THE CHAIRMAN2022
HIGHLIGHTSABOUT WEST AFRICAN
RESOURCESOUR APPROACH TO
SUSTAINABILITYOUR
PEOPLEMANAGING OUR
ENVIRONMENTAL
FOOTPRINTWORKING WITH OUR
LOCAL COMMUNITIESADDITIONAL
INFORMATION

11 There is no collective bargaining agreement applicable to operations in Burkina Faso.



INCREASED OPPORTUNITIES FOR LOCAL EMPLOYMENT

One of the key ways that WAF supports the local economy is through prioritising local communities for employment, both direct employment by the company and employment by subcontractors. Through these employment opportunities, local workers gain paid employment, new and transferrable skills, and experience that will have long-term benefits to their employment prospects, the development of the local workforce and socioeconomic opportunities for the wider community.

As the Toega and Kiaka projects transition into construction and operations, we anticipate further growth in employment opportunities in the region, as well as supporting continued employment at Sanbrado.

WAF is also committed to the training of local workers hired by its operations. The experience and skills gained will increase the skills base in the local area and create a lasting benefit for local residents, as well as improving their prospects for future employment.

TRAINING AND EDUCATION

WAF has a number of programs in place to identify training needs and to support employees in learning new skills and advancing their careers. Skills development plans, training programs, talent retention and succession planning are all part of the Company's integrated human resources strategy. Training programs primarily target the development of technical skills within the mine operations departments. Training needs are identified by the relevant department, supported by the human resources team and guided by the Performance Management Policy, based upon the needs of the role and the specific employee. Some training is generic and broadly applicable to a wide range of employees (e.g., occupational health and safety, security induction), whereas others can be targeted to a specific group or employee (e.g., isolation and tagging training for employees working with electrical hazards). Annual performance reviews are undertaken with each professional employee, enabling the identification of further training needs and professional development goals.

OCCUPATIONAL HEALTH AND SAFETY

WAF is committed to creating a work environment where people feel safe and are safe. Open pit and underground mining operations and associated activities present a range of hazards to workers, which could result in significant personal harm and economic hardship. To mitigate these risks, there are health and safety protocols around all aspects of the business. As a company, we adopt an iterative approach to achieve continuous improvement in our Occupational Health and Safety Management System (OHSMS).

The OHSMS incorporates:

- The requirements of the Burkina Faso government, specifically Arrêté conjoint n° 2008-002/MTSS/MS/SG/DGSST du 6 January 2009 which requires the establishment of health and safety committees within large enterprises;
- ISO 45001:2018 – Occupational Health and Safety Management Systems;
- ILO C176 (1995) – Safety and Health in Mines Convention;
- ISO 31000:2018 – Risk Management; and
- Industry standards and guidelines, including those from the Western Australia Department of Mines, Industry Regulation and Safety.

In addition, the OHSMS brings together decades of experience within the mining industry, procedures applied successfully during the construction phase at Sanbrado and internationally recognised good practice procedures to deliver a simple and all-encompassing OHS system. The OHSMS covers all workers, whether they are employees, offsidors or contractors.

Initial risk assessments (capturing all employees, visitors, contractors and neighbouring communities) inform the implementation of the hierarchy of controls, to limit the risk to as low as reasonably practicable. These assessments and mitigation measures are reviewed by departmental supervisors and signed off by safety personnel, then communicated to the relevant workers and the wider organisation through Toolbox Talks, OHS meetings, safety boards, inductions and inclusion on the company risk register. Opportunities for continuous improvement are identified through job hazard analyses, regular inspections and audits, incident investigations, and employee feedback (e.g., Take 5, worker OHS Committee), and are implemented as appropriate.

Employees are encouraged to report all hazards, near misses or incidents. Reports can be made by submitting a hazard report form, during regular toolbox talks, or via a direct email or call to a supervisor or the OHS committee. All workers have the right to stop if an unsafe situation occurs in their workplace. All health and safety incidents are reported and investigated. Incident investigations are conducted for incidents involving injury or high potential near miss, using the

MANAGEMENT OF MATERIAL TOPICS (GRI 3-3)

ICAM (Incident Cause Analysis Method) method to determine the root cause. Contractor partners also utilise this methodology and WAF collaborates with contractors on serious event investigations.

Evaluation of OHS outcomes is based on lead and lag indicators, among other measures. Key lead indicators include records of training and workplace inspections, while the primary lag indicators are safety results such as Total Reportable Injury Frequency Rate (TRIFR). WAF compares our TRIFR against the Western Australian Department of Mines, Industry Regulation and Safety (DMIRS) industry standards for the same comparatives (i.e. gold mining, underground, open pit) and we consistently sit below the DMIRS averages. This measure informs WAF of our placement among other mining companies and confirms the benefits of our strategic approach to OHS.

The reporting culture at Sanbrado is one of diligent participation. Some industry commentators believe that if there are a high number of lower classified minor incidents and injuries reported, that this may indicate or precede a serious injury or event. At WAF, we encourage reporting of all health and safety matters no matter how minor, to enable us to better analyse, contextualise, and find appropriate response or control measures to ensure unfavourable outcomes do not eventuate.

SANBRADO WORKERS OHS COMMITTEE

In December 2021, WAF welcomed the formation of a Workers OHS Committee which meets once per quarter. The committee brings together workers from all departments and contractor teams, the Mine General Manager, and lead personnel from Medical,

OHS and Human Resources. The purpose of the committee is to contribute to the protection of the health and safety of all workers, the improvement of working conditions, and risk prevention.

General safety matters are discussed at meetings, as well of any matters of concern arising in the preceding quarter. Basic training on safety systems is provided to attendees, from where the skills are transferred back to the departments and contractor teams.

After its first full year in operation, the Workers OHS committee has shown a number of indicators of success. Full participation in the committee is noted, along with a sound culture of incident reporting and maintaining training records, and a greater understanding of the implementation of critical control measures. Continuous improvement is achieved through the implementation of corrective action items, updated training, and representative participation on new subject matter.

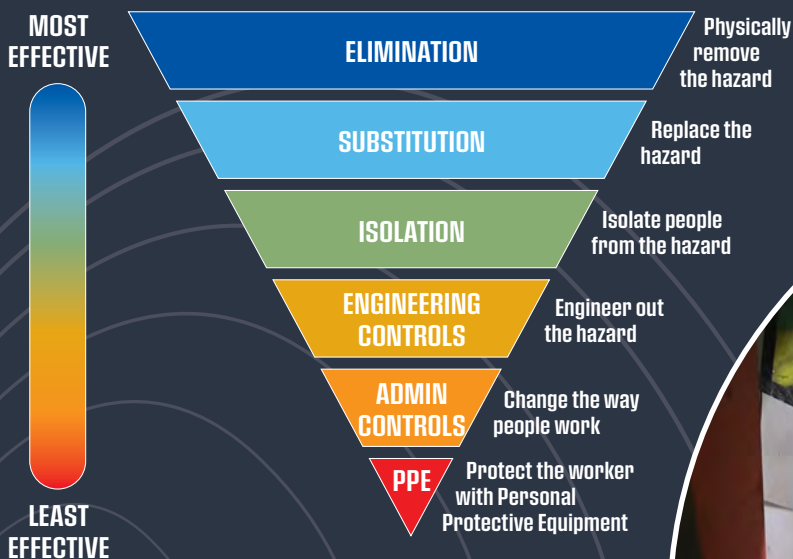
OCCUPATIONAL HEALTH SERVICES

A fully equipped medical clinic is available at Sanbrado to deal with emergency situations and day-to-day health consultations (occupational or otherwise). The clinic is staffed by two medical personnel (emergency and occupational), three nurses and an ambulance driver/pharmacist. It is open from 7AM to 6PM every day and a doctor and nurse are on call overnight. The clinic is located within the Sanbrado site close to work areas to facilitate easy access, with no restrictions on who can visit or when.

Medical centre updates and health alerts are promoted to the workforce via noticeboards, OHS committee meetings, email alerts and on social media.

Health monitoring campaigns including malaria, COVID 19, women's and men's specific health and general hygiene campaigns were rolled out across site during 2022.

HIERARCHY OF CONTROLS



MANAGEMENT OF MATERIAL TOPICS (GRI 3-3)

MANAGING OUR ENVIRONMENTAL FOOTPRINT

GRI DISCLOSURES:

2-24, 2-25, 303, 304, 305, 306

WATER AND EFFLUENTS

Water is a scarce resource for much of the year in Burkina Faso. The bulk of the annual rainfall will fall over three to four months in the wet season, outside of which many streams and watercourses will cease to flow. Understanding the existing water environment and the needs of other water users forms a core part of the ESIA, providing the opportunity to maximise water efficiency through project design, minimising water extraction and reducing impacts on the environment and other users. For example, all water storage facilities are designed to minimise losses through seepage and evaporation. While none of our sites fall within an area of 'water stress'¹² as defined in the GRI Standards, we recognise that the seasonal variability and reliance of local communities make water a significant issue and, as such, we apply the same water conservation measures that would apply in an area of water stress. By minimising water consumption and maximising recycling and recirculation, we reduce as far as possible the amount of water that we need to draw from the environment.

The primary sources of water at Sanbrado are freshwater drawn from the Nakambé River and water captured during dewatering of the open pit (groundwater and rainfall), which together provided around 4 million cubic metres of water in 2022. Water from the Nakambé is drawn during the wet season when river flow is high to minimise the impacts on the aquatic environment and downstream users. This water is stored in a water storage facility capable of storing up to 3 million cubic metres for use in the process plant. Water recycling and recirculation is maximised by drawing water from the tailings storage facility for re-use in the process plant. Surface water runoff and groundwater encountered during mining are captured and stored for use in dust suppression (within the mine site and on roads in surrounding communities) wherever possible.

Potable water for use at the mine camp and other facilities is drawn from groundwater bores.

At Toega and Kiaka, water use is minimal and drawn from groundwater bores. Water quality monitoring occurs on a monthly basis at the exploration camps at each location.

SITE WATER BALANCE

A site-wide water balance has been developed to enable SOMISA to determine the efficiency of water use through monitoring water inflows and outflows at multiple points around the site. This monitoring allows us to identify areas for efficiency gains and where recoverable losses are occurring.

A water balance for the Kiaka project is currently being developed.

MONITORING REGIME

Groundwater

While supply of groundwater is not critical to the mining operation, groundwater is the key source of water for communities located around the mine site. Therefore, it is critical to understand the factors influencing groundwater levels and whether mine operations have an influence on groundwater levels. Monitoring bores are located around the TSF and the WSF to detect groundwater levels and any change to water quality change that could be the result of seepage from these facilities. Monthly monitoring is conducted for water levels, while water quality is monitored on a quarterly basis.

¹² World Resources Institute: Aqueduct Water Risk Atlas. Source: www.wri.org/applications/aqueduct/water-risk-atlas/#/?advanced=false&basemap=hydro&indicator=bws_cat&lat=12.010778485342849&lng=-0.7477569580078126&mapMode=view&month=1&opacity=0.5&ponderation=DEF&predefined=false&projection=absolute&scenario=optimistic&scope=baseline&threshold&timeScale=annual&year=baseline&zoom=11.

MANAGEMENT OF MATERIAL TOPICS (GRI 3-3)

Water quality in 13 community boreholes used for potable water is also monitored on a quarterly basis. The results are compared to World Health Organisation (WHO) guidelines for potable water¹³.

Surface water

Surface water monitoring is conducted on a quarterly basis at 22 sampling sites. These monitoring locations are placed both upstream and downstream of the mine, as well as within the mining perimeter. Additional water quality sampling is conducted at locations downstream of the mine, but where the watercourse is not influenced by the mine (control sites). Samples obtained from all locations are analysed for heavy metals, physicochemical parameters, and microbiology. The selection of these monitoring locations allows WAF to determine the water quality upstream and away from the mine site and, by comparing with water quality downstream of the mine, to determine whether the mine is impacting water quality or if other activities contribute to any deterioration in water quality. This approach will provide SOMISA with the ability to clearly establish if any complaints about surface water quality are attributable to its operations or other activities in the catchments around the mine site.

In Burkina Faso there is no specific law or decree that establishes standards for surface water quality. As surface water can be utilized by communities for consumption, SOMISA tests the surface water in accordance with potable water guidelines provided by the WHO.

EMISSIONS

Climate change is one of the most pressing environmental issues that is being faced on a global scale and WAF is keenly aware of its corporate responsibility to minimise greenhouse gas emissions, while also taking steps to improve resilience to a changing climate. Climate change is considered from the outset of each project, through inclusion of the topic in the ESIA. Through these mechanisms, opportunities to minimise emissions are adopted into project design and environmental management plans (e.g., minimising project footprint and associated ground disturbance, adopting efficiency measures, regular maintenance of static equipment and vehicles).

Currently, the bulk of the Company's Scope 1 emissions result from fuel use related to electricity generation. Due to the current state of electricity transmission infrastructure in Burkina Faso, sourcing electricity from the national grid is only an option in some areas (such as for the Kiaka Project). We have investigated the installation of renewable electricity generation, however there are regulatory barriers to these installations which makes this option non-economic at the present time. At all project sites, land has been reserved within the project layout which would allow for the installation of solar arrays should the regulatory barriers be resolved.

AIR QUALITY

Emissions of air quality pollutants associated with mining activities are minimised through dust suppression on roads (application of molasses to key site roads, water spraying on community and mine haul roads) and crushers, site speed limits to reduce dust generation, scrubbers installed at the laboratory and a regular schedule of maintenance for vehicles and other equipment.

¹³ World Health Organisation. WHO. 2022. Guidelines for drinking-water quality: Fourth edition incorporating the first and second addenda.



MANAGEMENT OF MATERIAL TOPICS (GRI 3-3)

MONITORING REGIME

Particulate matter

Particulate matter (PM) is monitored at 10 fixed locations along the mine fence using a paired monitoring stations setup, with one station installed upwind and the other downwind of mining activities. This monitoring is conducted twice a month for a 24-hour period, with two pairs of stations installed simultaneously. The pairs are then rotated to four other locations the following month (and so on) to ensure that all 10 locations are assessed at least once every quarter. The results obtained are compared against the IFC standards for particulate matter.

Dust

At the same 10 locations where particulate matter is monitored, dust fallout is monitored using a bucket installed on a 2-metre-tall pole. The bucket has a 30 cm diameter and is filled with 1 litre of water. This is a simple and relatively inexpensive method used to measure the amount of dust that settles in the bucket over a period of 30 days. At the end of the 30-day period, the water in the bucket is poured through a filter and the filter is then dried and weighed. The weight of the filter, minus the weight of the empty filter, provides the amount of dust that has settled over the 30-day period. The results are reported in grams per square metre per 30 days and are compared against the standard provided in the South African Air Quality Act (2004).

Gaseous emissions

Gaseous monitoring (for O₃, SO₂, NO₂ and CO) is conducted quarterly at the 10 monitoring stations, by installing outdoor passive gas sampling tubes for one month. After the one month period, the tubes are collected and transferred to an accredited analytical laboratory for processing. Results are compared to the WHO air quality guideline values¹⁴.

BIODIVERSITY

Habitat quality and biodiversity in the areas around our projects have been severely degraded due to significant levels of human use (e.g., agricultural cultivation and grazing, artisanal mining, timber exploitation). Outside of cultivated areas, vegetation is predominantly grass and shrub savannah, with a relatively low level of diversity. Of the tree species present, a number have local and national conservation significance.

The majority of animal species present around the Sanbrado and Toega projects are commonly occurring species with the exception of the hooded vulture (*Necrosyrtes monachus*), whose range extends over WAF's project areas in Burkina Faso. The hooded vulture is listed as critically endangered on the IUCN Red List. Management of biodiversity features around the Sanbrado and Toega sites is focussed on protecting tree species of conservation significance, improving diversity through revegetation of disturbed areas within the mine perimeter and development of management strategies for key species, such as the hooded vulture.

Biodiversity studies at Kiaka have confirmed that the project area is likewise a heavily modified landscape with no obvious areas of natural habitat. It is an agro-pastoral landscape dominated by agricultural cultivation, with scattered trees used by the community, notably Karité (*Vitellaria paradoxa*) and Kosso (*Pterocarpus erinaceus*) (both are listed as threatened species by the IUCN and are protected by Burkina Faso legislation). Although it is a modified ecosystem, suitable habitat for endangered and critically endangered species does occur, most notably the Nubian Flap-shell Turtle (*Cyclanorbis elegans*), as well as various species of vultures and raptors. Hooded Vultures (*Necrosyrtes monachus*) and White-backed Vultures (*Gyps africanus*) have both been observed in the project area. All of these species trigger critical habitat under IFC Performance Standard 6.

¹⁴ WHO global air quality guidelines: particulate matter (PM2.5 and PM10), ozone, nitrogen dioxide, sulfur dioxide and carbon monoxide. (2021)



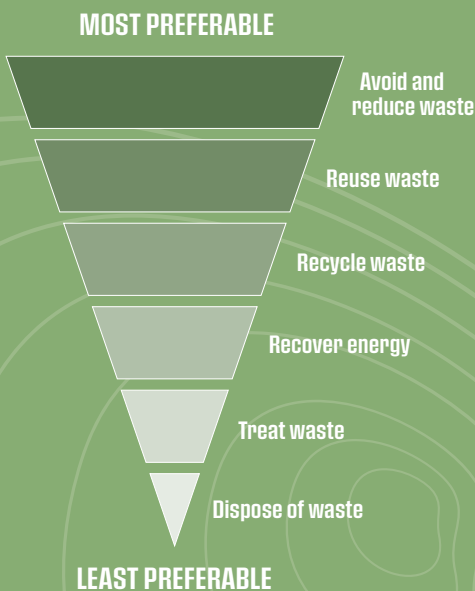
MANAGEMENT OF MATERIAL TOPICS (GRI 3-3)

WASTE AND TAILINGS MANAGEMENT

WASTE MINIMISATION AND MANAGEMENT

WAF is committed to the responsible management of waste, through the application of the waste management hierarchy. This calls for the minimisation of waste through avoiding its creation, reusing waste products (either through repairs and refurbishment or through finding alternative uses for functional parts), and recycling materials wherever possible. If none of these are possible, the remaining waste could be used for energy generation or treated to minimise environmental impact before disposal.

WASTE MANAGEMENT HIERARCHY



A variety of waste streams are created during mining operations, with the largest by volume being tailings and waste rock (managed by the mining department), with much smaller but still significant volumes of hazardous and non-hazardous waste (managed by the Environment Department). All of these are managed according to international good practice to appropriately handle the waste, minimise the amount of waste sent for disposal and minimise the environmental impact of waste disposal.

Waste rock is the largest waste stream to be managed at Sanbrado. In 2022, around 15 million tonnes of waste rock was extracted during mining operations and deposited in waste rock dumps or used in constructing the tailings storage facility. The Geology Department assesses the waste rock for any potentially acid-forming (PAF) material, which is then encapsulated within non-PAF material to prevent acid generation and associated environmental impacts.

At Sanbrado, non-hazardous waste is segregated at disposal points around the site. Colour-coded bins are provided for segregating waste and an awareness campaign for employees was delivered in 2021.

Wherever there is a demand for our waste products, these will be donated to community or business organisations to recycle or reuse for commercial gain (see feature). Hazardous and non-hazardous waste that can be recycled, re-used or treated prior to disposal is sent off-site with a Government-approved waste management contractor. Other hazardous waste is shipped off-site by a government-approved waste handler for disposal (incineration). The remaining non-hazardous waste is disposed of on-site in a permitted lined landfill facility.

TAILINGS MANAGEMENT

WAF currently operates one tailings storage facility (TSF) at Sanbrado, which was designed and is operated in accordance with the ANCOLD (Australian National Committee on Large Dams) guidelines for tailings dams. WAF is also actively working on implementing the Global Industry Standard on Tailings Management (GISTM; 2020) at Sanbrado. To safeguard the integrity of the TSF against damage due to extreme events, the design adopted the 1 in 10,000 year earthquake as the Maximum Design Earthquake and a 1 in 100 year, 72 hour duration rainfall event.

The Sanbrado TSF is a HDPE-lined, compacted soil and rock structure which comprises two cells, with a design capacity of approximately 12.5Mt per cell. Each year, one TSF cell is raised for future deposition, while the other is operated. The tailings are pumped to the TSF as a slurry, with annual tailings deposition of 3,245,000 tonnes (or around 8,890 tonnes per day). Once deposited, the solids settle out and water can be drawn off and reused in the process plant. In 2022, a total of 2,634,000m³ of TSF decant water was reused in the plant (or around 7,300m³ per day).

In order to ensure a prompt, coordinated, and effective response to a critical situation or emergency event, the Emergency Response Plan outlines the responsibilities and actions to be taken. The TSF Operating Manual also includes a description of the Trigger Action Response Plan.



MANAGEMENT OF MATERIAL TOPICS (GRI 3-3)

MONITORING

The TSF is inspected for safety and potential environmental effects at the following intervals:

DAILY

- Pipeline corridor inspected for signs of potential leakage
- Visual inspection of TSF embankments for seepage
- Tailings levels are checked against embankment crest and marker levels

WEEKLY

- Visual inspection of TSF embankment integrity
- Record water levels in supernatant pond and TSF monitoring boreholes
- Reconcile water inputs, outputs and stored volume

MONTHLY

- Monitor freeboard and tailings beach survey;
- Submit monthly environmental monitoring report to TSF Engineer of Record

QUARTERLY

- Water samples taken from TSF monitoring boreholes for water quality testing

TWICE A YEAR

- TSF inspection by Engineer of Record (EoR)

CYANIDE AND REAGENT MANAGEMENT

Gold extraction requires the use of different reagents. WAF has strict protocols for the handling and storage of these reagents according to their chemical properties to ensure that any hazard to human health or the environment is minimised. Where necessary, reagents that need to be diluted or mixed have storage capacity for at least one day's operating needs under most conditions, which allows reagent management to be undertaken on day shifts only. The quantity of each reagent held in reserve at any one time varies as a function of shipping schedules and cost, as well as time of year allowing for difficulties with wet season access and other influences.

Cyanide is a key reagent in gold and silver processing. WAF uses the international Cyanide Code¹⁵ as a key guideline for managing cyanide transport, handling and storage at Sanbrado and will apply the same at Kiaka. Cyanide is delivered to site in one tonne bulk bags and stored in the reagent store. Cyanide is mixed with raw water to create a 30.5% w/w solution. The mixed solution is transferred by a cyanide transfer pump to a separate cyanide storage tank, where duty/standby cyanide recirculating pumps circulate the cyanide solution through the process plant. The cyanide mixing and storage tank is contained within a concrete bund with a collection sump to recover spillage, which is delivered back into the processing circuit. The original delivery units are safely transported to a Government-authorized incineration facility.

CLOSURE PLANNING AND PROGRESSIVE REHABILITATION

Planning for mine closure is an important part of the mine plan and ESIA, as it considers the longterm sustainability of the environment and surrounding economy once mining operations cease. WAF's vision for mine closure at each of our projects is *"that a good and achievable standard is set in environmentally and socially conscious mine operations and closure, and that the legacy of the mine is economically positive and sustainable."*

For each of our projects, a Mine Rehabilitation and Closure Plan (MRCP) is developed as part of the ESIA which sets out the principles and objectives for mine closure. Closure planning is initially conceptual but becomes more detailed throughout the life of mine. Uncertainties are resolved as rehabilitation techniques are refined, closure investigations are completed and stakeholder expectations are determined (e.g., which infrastructure should remain in place for government or community use, the desired state of the land to be handed over at the completion of closure activities, how to transition the workforce into other employment).

The MRCP includes consideration of the timeframe and cost of closure and rehabilitation activities. In Burkina Faso, a portion of the closure cost is held in trust by the government to ensure that these funds are set aside throughout the life of the mine. Every six months, the closure cost estimate is updated to reflect the latest unit costs and areas of disturbance requiring rehabilitation.

¹⁵ International Cyanide Management Code For the Manufacture, Transport, and Use of Cyanide In the Production of Gold.
Source: <https://cyanidecode.org/>

MANAGEMENT OF MATERIAL TOPICS (GRI 3-3)

WORKING WITH OUR LOCAL COMMUNITIES

GRI DISCLOSURES:

2-24, 2-25, 203, 204, 413

INVESTMENTS IN LOCAL INFRASTRUCTURE AND SERVICES

WAF looks to support the development of infrastructure and services to support the communities around our projects. While recognising the government's responsibility for building and maintaining core infrastructure, we work with communities and local authorities to identify projects where we can make a positive contribution.

A key focus in WAF's community investment program is increasing access to education for the communities surrounding our project sites. This is in support of SDG 4 – Quality Education, which aims to improve rates of literacy and numeracy, and the quality and accessibility of education more broadly. Surveys undertaken during the ESIs for Sanbrado and Toega identified that school attendance in the area is very low, with distance to schools and financial difficulties being the main contributing factors. Literacy in the adult population is also low.

SUPPORTING THE LOCAL ECONOMY

Supporting the local economy through procurement of local goods and services is governed by the Local Procurement Plan. The plan is managed by the Procurement Department in coordination with the Community Relations Department. In 2022, a new strategy was introduced at Sanbrado to streamline procurement process of local goods and services by each Department. The strategy is centred around identification that can be performed by a local community supplier with each end user, being the Heads of Department and a selection committee established to evaluate quotations from perspective suppliers. The committee comprises:

- Chairperson responsible for running the sessions but will not participate in the rating of offers received.
- Representatives of:
 - Local entrepreneurs' association
 - Local authorities
 - Company end user / Head of Department or their representative
 - Community Relations Department
 - Security Department.

ABOUT
THIS REPORTMESSAGE FROM
THE CHAIRMAN2022
HIGHLIGHTSABOUT WEST AFRICAN
RESOURCESOUR APPROACH TO
SUSTAINABILITYOUR
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INFORMATION

APPENDIX 2: GRI DATA TABLES

DISCLOSURE 2-2: ENTITIES INCLUDED IN THE ORGANIZATION'S SUSTAINABILITY REPORTING

The table below presents West African Resources Limited and its subsidiary entities (more details are provided in WAF's 2022 Annual Report). This Sustainability Report includes the activities of all entities, but focuses particularly on those entities that are actively pursuing projects in Burkina Faso or head office / corporate activities.

For all projects, WAF applies consistent management measures to ensure conformance with laws, regulations and international industry standards and good practices. However, given that our projects are in different stages of development, these management measures are similarly in various stages of implementation. As such, WAF's 2022 Sustainability Report presents significantly more data from the Sanbrado Project and corporate activities, than for the Kiaka, Toega and MV3 Projects. As these projects develop and the necessary information becomes available, they will be further incorporated into our sustainability reporting. To be abundantly clear and avoid any uncertainty, each of the data tables below is annotated with which entities are included in the data presented.

WAF ENTITIES	COMMONLY REFERRED TO AS:
Parent company	
West African Resources Limited	WAF Corporate
Direct subsidiaries	
WAF Finance Pty Ltd	
Wura Resources Pty Ltd SARL	MV3 Project
West African Resources Development SARL	
Channel Resources Ltd	
Volta II Ltd	
Indirect subsidiaries	
Channel Resources (Cayman I) Ltd	
Channel Resources (Cayman II) Ltd	
Tanlouka SARL	
Société des Mines de Sanbrado SA	Sanbrado Project or SOMISA
Volta Resources (Cayman) Inc.	
Volta Properties SARL	
Kiaka Gold SARL	Toega Project
Kiaka SA	Kiaka Project

GRI DATA TABLES

DISCLOSURE 2-7: EMPLOYEES (ALL ENTITIES)

	2022	2021
Total number of employees (headcount at end of year)	729	632*

* This total was estimated in 2021 based on the confirmed employee numbers for WAF Corporate and SOMISA, plus an estimated 70 employees for other WAF subsidiaries.

Methods: All numbers represent a headcount of employee numbers at the end of the reporting period. There has been no significant fluctuation in employee numbers during the reporting period. A net increase in employee numbers (approximately 15% increase since the end of 2021) is in line with increasing activities within the company.

REGION	NUMBER OF EMPLOYEES (HEADCOUNT)		
	FEMALE	MALE	TOTAL
Africa – Burkina Faso	130	534	664
Australia	12	15	27
Africa – Other	-	16	16
Asia	-	9	9
Europe	1	8	9
Middle East	-	1	1
North America	1	-	1
Central and South America	-	1	1
Pacific	-	1	1
Total	144	585	729

REGION	TYPE OF EMPLOYMENT	NUMBER OF EMPLOYEES (HEADCOUNT)	
		FEMALE	MALE
Africa – Burkina Faso	Number of permanent employees	130	534
	Number of temporary employees	-	-
	Number of non-guaranteed hours employees	-	-
	Number of full-time employees	130	534
	Number of part-time employees	-	-
Africa – Other	Number of permanent employees	-	16
	Number of temporary employees	-	-
	Number of non-guaranteed hours employees	-	-
	Number of full-time employees	-	16
	Number of part-time employees	-	-
Asia	Number of permanent employees	-	9
	Number of temporary employees	-	-
	Number of non-guaranteed hours employees	-	-
	Number of full-time employees	-	9
	Number of part-time employees	-	-
Australia	Number of permanent employees	9	15
	Number of temporary employees	3	-
	Number of non-guaranteed hours employees	-	-
	Number of full-time employees	5	15
	Number of part-time employees	7	-

GRI DATA TABLES

REGION	TYPE OF EMPLOYMENT	NUMBER OF EMPLOYEES (HEADCOUNT)	
		FEMALE	MALE
Europe	Number of permanent employees	1	8
	Number of temporary employees	-	-
	Number of non-guaranteed hours employees	-	-
	Number of full-time employees	1	8
	Number of part-time employees	-	-
North America	Number of permanent employees	1	-
	Number of temporary employees	-	-
	Number of non-guaranteed hours employees	-	-
	Number of full-time employees	1	-
	Number of part-time employees	-	-
South America	Number of permanent employees	-	1
	Number of temporary employees	-	-
	Number of non-guaranteed hours employees	-	-
	Number of full-time employees	-	1
	Number of part-time employees	-	-
Middle East	Number of permanent employees	-	1
	Number of temporary employees	-	-
	Number of non-guaranteed hours employees	-	-
	Number of full-time employees	-	1
	Number of part-time employees	-	-
Pacific	Number of permanent employees	-	1
	Number of temporary employees	-	-
	Number of non-guaranteed hours employees	-	-
	Number of full-time employees	-	1
	Number of part-time employees	-	-

DISCLOSURE 2-8: WORKERS WHO ARE NOT EMPLOYEES (SANBRADO + WAF CORPORATE)

	2022	2021
Workers who are not employees (headcount at end of year)	872	745

Methods: All numbers represent a headcount of worker numbers at the end of the reporting period for SOMISA and WAF Corporate. Information was not available for the other operating entities. There has been no significant fluctuation in worker numbers during the reporting period.

	HEADCOUNT	TYPE OF CONTRACTUAL RELATIONSHIP	TYPES OF WORK PERFORMED
Contractors	857	Primarily a direct contract with SOMISA or WAF. Some contracts via a specialist third party consultancy service.	Professional and technical services, project development, mining services, maintenance engineers, security, training, equipment supply and servicing.
Interns	15	Direct contract with SOMISA	Training relevant to their studies

GRI DATA TABLES

DISCLOSURE 2-9: GOVERNANCE STRUCTURE AND COMPOSITION (ALL ENTITIES)

	COMPOSITION OF THE BOARD				
	EXECUTIVE	INDEPENDENT	TENURE (YEARS)	GENDER	OTHER SIGNIFICANT POSITIONS / COMMITMENTS
Richard Hyde (Chairman)	yes	no	17	male	-
Lyndon Hopkins	yes	no	4	male	-
Libby Mounsey	yes	no	3	female	-
Rod Leonard (Lead Independent Director)	no	yes	4	male	NED, Lycopodium Limited
Nigel Spicer	no	yes	4	male	-
Stewart Findlay	no	yes	3	male	-
Robin Romero	no	yes	1	female	NED, Euroz Hartleys Group Ltd and Greening Australia Ltd.

Five committees sit under the Board, with the creation of a Risk Committee and a Nomination Committee in 2022.

	COMPOSITION OF THE BOARD				
	AUDIT	NOMINATION	REMUNERATION	RISK	TECHNICAL
Richard Hyde		x		x	x
Lyndon Hopkins		x		x	x
Libby Mounsey		x		x	
Rod Leonard	x	x	x	Chair	x
Nigel Spicer	x	x		x	Chair
Stewart Findlay	x	Chair	Chair	x	
Robin Romero	Chair	x	x	x	

DISCLOSURE 2-10: NOMINATION AND SELECTION OF THE HIGHEST GOVERNANCE BODY (ALL ENTITIES)

Nomination of the Board of Directors is done following the ASX Principles on Good Governance. Nomination and selection of Board members is described in the Board Charter available at www.westafricanresources.com. The Board is to comprise a majority of non-executive directors and will be of such size and competence necessary to deal with the current and emerging issues of the business of the Company. The Board appoints the Chairman, CEO and independent directors. The Board Charter sets out criteria for mandatory disclosures by independent directors, including clauses related to disclosure to the market and in instances of potential conflicts of interests.

Nominations are announced in the Company's releases and at the shareholders annual meeting.

DISCLOSURE 2-11: CHAIR OF THE HIGHEST GOVERNANCE BODY

Richard Hyde is both Chair of the Board and Chief Executive Officer. Given Mr Hyde's longevity with the Company (founder, director and shareholder) and technical and corporate experience, the Board considers this to be in WAF's best interests and therefore to the benefit of WAF's shareholders and stakeholders. This situation is subject to ongoing review by the Board and is contingent upon independent Directors forming the majority of the Board. Should the above situation change, the chairman and the CEO would have defined roles in the organisation (as set out in the Board Charter).

GRI DATA TABLES

DISCLOSURE 2-18: EVALUATION OF THE PERFORMANCE OF THE HIGHEST GOVERNANCE BODY

Board performance is reviewed at least once each financial year and includes a performance evaluation of:

- The Board
- Individual director's contribution to the Board
- Establishing goals and objectives of the Board for the upcoming year

The results are internal to the Board, but disclosure is made in the Corporate Governance Statement and on the Company's website: www.westafricanresources.com.

DISCLOSURE 2-21: ANNUAL TOTAL COMPENSATION RATIO (SANBRADO + KIAKA + WAF CORPORATE)

	RATIO OF TOTAL COMPENSATION (HIGHEST PAID : MEDIAN OF ALL EMPLOYEES)	RATIO OF PERCENTAGE INCREASE IN TOTAL COMPENSATION (HIGHEST PAID : MEDIAN OF ALL EMPLOYEES)
WAF Corporate ¹	4.1:1	3:2
Burkina Faso – expatriate employees ²	3.2:1	n/a

Notes:

¹ Based on gross base salary.

² Calculated using net salaries after in-country taxes.

n/a: Cannot be calculated as no change in total compensation for highest paid individual.

Salaries have been annualised (i.e. part-time salaries to full-time equivalent salary).

Annual total compensation ratio information for Burkinabé employees is excluded as it is regulated by national salary remuneration frameworks.

DISCLOSURE 2-23: POLICY COMMITMENTS

WAF has a corporate governance framework in place that includes the corporate governance policies, charters, and codes formally adopted by the Board of Directors ('the Policies'). The aim of the Policies is to ensure that the Company is effectively and ethically directed and managed, that risks are identified, monitored and assessed and that appropriate disclosures are made.

WAF has developed a series of policies to define the Company's values and expectations, and are subject to regular review by the Board of Directors¹⁶. These policies include:

- Code of Conduct
- Corporate Values Policy
- People Policy
- Diversity in Employment Policy
- Occupational Health and Safety Policy
- Supply Chain Policy
- Environmental Policy
- Community Relations Policy
- Drug and Alcohol Policy
- Fair Treatment Policy
- Local Recruitment Policy
- Performance Management Policy
- Whistleblower Policy
- Discretionary Support Policy
- Trading in Company Securities
- Risk Management Policy
- Shareholder Communication Strategy and Continuous Disclosure

¹⁶ For more information, please refer to the West African Resources website: www.westafricanresources.com/corporate-overview/corporate-governance/

GRI DATA TABLES

Policies are available to all employees in English and French, and are implemented through the practices and procedures of each department. Employees are encouraged to seek guidance from their manager or the Human Resources Department about implementation of these policies. If breaches of policy are suspected, employees and stakeholders are able to use the Company's grievance and whistleblower mechanisms. The purpose of the Whistleblower Policy is to encourage employees to report suspected illegal or unacceptable conduct as soon as possible, with the knowledge that their concerns will be taken seriously and their confidentiality respected. It also reassures employees that they can raise genuine concerns without fear of reprisals, even if they turn out to be mistaken.

In addition to the policies listed above, a number of policies and statements have been developed to guide governance of the Board of Directors, including:

- Corporate Governance Statement
- Board Charter
- Audit Committee Charter
- Remuneration Committee Charter
- Nomination Committee Charter

DISCLOSURE 2-27: COMPLIANCE WITH LAWS AND REGULATIONS (ALL ENTITIES)

There were no significant instances of non-compliance with laws and regulations in the reporting period.

DISCLOSURE 201-1: DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED (AUD\$'000) (ALL ENTITIES)

		2022	2021
Direct economic value generated	Revenues	608,228	712,140
Economic value distributed	Operating costs	201,146	183,320
	Employee wages and benefits	34,662	21,965
	Payments to providers of capital	106,218	50,848
	Payments to government (Burkina Faso) ¹	187,842	98,414
	Payments to government (Australia) ²	32	29
	Payments to government (Canada) ³	3,168	1,142
Community investments		2,794	3,873
Economic value retained		72,366	352,551

Categories of government payments:

¹ Income tax: \$133.8M, Royalties: \$32.8M, Other tax: \$14.7M, Local Development Management Fund: \$6.6M.

² Income tax

³ Withholding tax

DISCLOSURE 203-1: INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED (ALL ENTITIES)

	2022	2021
Spending on infrastructure investments and services	\$627,600	\$634,000

GRI DATA TABLES

INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED*	DESCRIPTION OF PROJECT	KEY IMPACTS
Climate change adaptation, erosion control and soil improvement program	Location: Commune of Boudry Completion date: 2021-2022 Cost: \$271,000	Direct impacts: Multidimensional training program to reduce erosion, improve soils and become more resilient to climate change. Methods include: construction of stone cords, production of compost, establishment of nurseries, use of zaii. Soil fertility has improved and agricultural yields increased. <ul style="list-style-type: none"> • 155 farmers trained on good practices for adaptation to climate change. • 3 multifunctional shredders provided for compost creation. • 122 farmers are trained in compost production. • 30 tons of compost produced. • 73 producers are trained in stone barrier management techniques. • 71 ha of land laid out in stone barriers. • 16 farmers are trained as nurserymen. • 1,221 seedlings are produced. Indirect impacts Increased agricultural yields. Resilience to climate change and extreme weather events.
Development of four market gardens (one in operation, three under construction)	Location: Commune of Boudry Completion date: in progress Cost: \$147,000	Direct impacts: 105 farmers from impacted communities benefit from the market gardens. Diversification of agricultural production and longer growing season due to water availability. Increased producers' incomes. Indirect impacts Improved food security and reduced poverty.
Construction of fences for fodder production areas	Location: Commune of Boudry Completion date: 2022 Cost: \$90,000	Direct impacts: 40 hectares of land securely fenced for fodder production and approximately 120 tons of fodder produced. Indirect impacts Livestock have good quality coarse feed. Greater economic confidence for households.
Construction of the Centre de Santé et de Promotion Social (CSPS) at Mankarga Traditionnel	Location: Mankarga Traditionnel, Commune of Boudry Completion date: 2022 Cost: \$34,000	Direct impacts: Enable the opening and effective operation of the CSPS. Enable health services for villages (reducing the distance to a health centre). Indirect impacts Job creation. Improving the health of local communities. Reduced mortality rate. Indirectly impacted: The entire municipality of Boudry
Training in the production of improved seeds	Location: Commune of Boudry Completion date: 2021-2022 Cost: \$25,000	Direct impacts: 14 farmers have been trained in producing seeds of common crops, using improved varieties of seeds. In the 2022 growing season, 9,950 kg of maize seeds, 10,050 kg of sorghum seeds and 1,756 kg of cowpeas were produced. Indirect impacts Improved varieties of seeds are becoming more popular, with potential for improved reliability, harvest size and greater food security.

GRI DATA TABLES

INFRASTRUCTURE INVESTMENTS AND SERVICES SUPPORTED*	DESCRIPTION OF PROJECT	KEY IMPACTS
Training in management and maintenance of boreholes	Location: Commune of Boudry Completion date: 2022 Cost: \$21,000	Direct impacts: 50 members of water users associations were trained in the management of water points, efficient use of water and maintaining water quality. Indirect impacts: Impacted populations (127 households) resettled by SOMISA can better manage their water points. Autonomous and sustainable water management in the Project-affected area.
French courses for women in impacted villages	Location: Schools of Roulghin, Sanbrado, Pousghin, Mankarga Traditional and Silmiougou Completion date: 2022 Cost: \$19,000	Direct impacts: 253 women have received French lessons. Indirect impacts: Greater ability to participate in social, economic and political activities.
Livestock vaccination campaign	Location: Commune of Boudry Completion date: 2021-2022 Cost: \$14,000	Direct impacts: Vaccination of 2,358 large ruminants and 4,995 small ruminants belonging to 251 households, protecting them from disease. Indirect impacts: Greater economic confidence for households.
Supply of pallets to 8 storage warehouses	Location: Commune of Boudry Completion date: 2022 Cost: \$4,000	Direct impacts: 8 stores are equipped with pallets, resulting in improved storage conditions. 225 households benefit from this support.
Securing sites for community projects	Location: Commune of Boudry Completion date: 2022 Cost: \$2,000	Direct impacts: The security of the developed sites is effective. Indirect impacts: Sites identified for community projects have been secured.
Donation to support repair of bridge	Location: Mankarga V6, Commune of Boudry Completion date: 2022 Cost: \$600	Direct impacts: Enable access between households, agricultural fields and villages. Indirect impacts: Maintain social and economic connections.

* All projects were completed on a pro bono basis.

GRI DATA TABLES

DISCLOSURE 204-1: PROPORTION OF SPENDING ON LOCAL SUPPLIERS (ALL ENTITIES)

	2022	2021
Local to operations (within the same commune)	0.2%	0.4%
National (Burkina Faso)	85.9%	88.2%
Rest of world	13.9%	11.3%

DISCLOSURE 303-3: WATER WITHDRAWAL¹ (MEGALITRES) (SANBRADO PROJECT ONLY)

SOURCE	2022	2021
Surface water ²	2,099	1,510
Groundwater	1,922	1,543
Third party water	55	n.d.
Total water withdrawal	4,076	3,053

SOURCE	SANBRADO	TOEGA	KIAKA
Surface water ²	2,099	n.d.	n.d.
Groundwater	1,922	n.d.	n.d.
Third party water ³	55	n.d.	n.d.
Total water withdrawal	4,076	n.d.	n.d.

Notes:

¹ All water withdrawn is freshwater, which refers to water containing $\leq 1,000\text{mg/L}$ total dissolved solids.

² Surface water includes collected or harvested rainwater.

³ Third-party water includes water supplied by municipal water networks or other organizations. At Sanbrado, this water is taken from Koakin Reservoir and used for access road dust suppression.

n.d. = no data available. Water withdrawal at Toega and Kiaka is minimal and supports the exploration camp at each site. Water meters will be installed during construction of additional infrastructure, which will enable reporting in future years.

DISCLOSURE 303-4: WATER DISCHARGE (MEGALITRES) (SANBRADO PROJECT ONLY)

RECEIVING ENVIRONMENT	2022	2021
Surface water	510	763

RECEIVING ENVIRONMENT	SANBRADO ¹	TOEGA	KIAKA
Surface water	510	0	0

Notes:

¹ Pit dewatering discharged to designated vegetation area.

DISCLOSURE 303-5: WATER CONSUMPTION (MEGALITRES) (SANBRADO PROJECT ONLY)

	2022	2021
Volume of water consumed	3,312	87

The significant variation in water consumption between 2021 and 2022 is due to improved monitoring (through the installation of flow meters at multiple points across site) and the implementation of an improved water balance model, which together provide better data on water consumption across the Sanbrado site. In 2021, only water used for dust suppression in the open pit areas was recorded. For the 2022 dataset, the volume of water consumed includes dust suppression, human consumption, evaporation from the water storage facility, and entrainment in tailings.

GRI DATA TABLES

	SANBRADO	TOEGA	KIAKA
Volume consumed	3,312	n.d.	n.d.
Volume recycled or reused	2,841	n.d.	n.d.
Change in storage capacity	151	n.d.	n.d.

n.d. = no data available. Water consumption at Toega and Kiaka is minimal and supports the exploration camp at each site. Water meters will be installed during construction of additional infrastructure, which will enable reporting in future years.

Water consumption:

- Groundwater: washing and drinking, dust suppression
- Surface water: dust suppression, supplying water storage facility (process plant, underground mine)

Water reuse/recycling:

- Underground mine uses water from pit dewatering
- Process plant reuses decant water from tailings storage facility

Change in storage capacity:

- Change in volume stored within water storage facility (Volume 31DEC22 minus Volume 01JAN22).

DISCLOSURE 304-1: PROXIMITY TO PROTECTED AREAS OR AREAS OF HIGH BIODIVERSITY VALUE (ALL ENTITIES)

The Kiaka Gold Project is adjacent to the Barrage de Bagré Ramsar site. Currently, the Company has a small exploration camp on site (total area of approximately 10 hectares; facilities include offices, accommodation, communal areas). Once constructed, the Project fenceline will enclose an area of around 1,900 hectares, which will contain an operational mine and associated infrastructure (processing plant, waste rock dumps, tailings storage facility, etc).

The Barrage de Bagré Ramsar site is a man-made dam on the Nakambé River recognised for its biodiversity and for supporting agricultural activities. It is home to various aquatic species of fish, reptiles, amphibians, molluscs and most notably the hippopotamus. The stable waters of the lake enable numerous socio-economic and agricultural activities, including irrigation of the surrounding land. The site is also valuable for erosion control, sediment and nutrient retention, storm protection and groundwater replenishment (Ramsar, 2022).

WAF has undertaken biodiversity studies as part of the Kiaka ESIA Update to understand the current state of biodiversity in the project area. Biodiversity-focused engagement commenced in 2022 with national and international biodiversity organisations and government agencies to identify opportunities for WAF to support environmental management and conservation efforts around the Ramsar site.

DISCLOSURE 304-4: NUMBER OF LISTED SPECIES WITH HABITAT IN AREAS IMPACTED BY OPERATIONS (ALL ENTITIES)

		SANBRADO	TOEGA	KIAKA
National list species*		64	68	50
IUCN Red List species	Critically endangered	1	1	4
	Endangered	1	1	8
	Vulnerable	4	3	15
	Near threatened	1	3	5
	Least concern	107	52	145

* Number listed is those species observed during ESIA studies that are afforded protection under national legislation.

GRI DATA TABLES

DISCLOSURE 305-1: DIRECT (SCOPE 1) GHG EMISSIONS (SANBRADO PROJECT ONLY)

SANBRADO GHG EMISSIONS	2022	2021	2020
Scope 1 emissions (t CO ₂ -eq)	121,371	107,676	76,461

	SANBRADO
Gross direct (Scope 1) GHG emissions (t CO ₂ -eq)	121,371
Gases included in calculation	CO ₂ , CH ₄ , N ₂ O
Biogenic CO ₂ emissions (metric tons, CO ₂ equivalent)	0
Base Year	
Base year for the calculation	2020
Rationale for choosing base year	Start of operations
Emissions in base year (t CO ₂ -eq)	76,461
Any significant changes that have triggered recalculation of base year emissions?	No

Methods:

- Scope 1 emissions were calculated based upon fuel consumption for static power generation and mobile equipment and emissions related to land disturbance (clearing vegetation and topsoil from operational areas).
- Other sources of Scope 1 emissions are unlikely to materially change our emissions profile and have not been calculated at this time.
- Source of emission factors and global warming potential rates used: Australian National GHG Accounting Factors (2020), Table 3
- Consolidation approach for emissions: One operational mine, no consolidation required.
- No acquisitions/divestitures, outsourcing/insourcing, changes in reporting boundaries or calculation methodologies that may have significantly changed the Scope 1 GHG emission estimates in 2022.
- Standards, methodologies, assumptions and/or calculation tools used: Calculation tool developed by Earth Systems Pty Ltd consultancy.

Scope 1 emissions for the Toega and Kiaka Projects will be calculated once each project commences construction.

DISCLOSURE 305-2: ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS (ALL ENTITIES)

As presently no electricity is drawn from the national grid at project sites, Scope 2 emissions are not included for this reporting period. It is intended that the Kiaka Project will use electricity from the grid, at which point we will incorporate Scope 2 emissions into our sustainability reporting.

DISCLOSURE 305-3: OTHER INDIRECT (SCOPE 3) GHG EMISSIONS (ALL ENTITIES)

2022 is the first year that WAF has calculated Scope 3 emissions and these were calculated on a global basis (i.e. including all projects, office in Ouagadougou and head office in Australia). Scope 3 emissions were calculated using the GHG Protocol's Quantis Scope 3 Evaluator (<https://quantis-suite.com/Scope-3-Evaluator/>). Categories of Scope 3 emissions were selected for inclusion/exclusion based on their relevance to the Company's operations and the relative volume of emissions.

	2022
Scope 3 emissions (t CO ₂ -eq)	226,945

GRI DATA TABLES

The 'spend-based' method was used to calculate these emissions, as described in the GHG Protocol's guidance document (*Technical Guidance for Calculating Scope 3 Emissions*). Spend data is broken down according to WAF's accounts coding system and allocated to the most appropriate category within the Quantis Scope 3 Evaluator.

	RATIONALE	INCLUSIONS	EXCLUSIONS	EMISSIONS (T CO ₂ -EQ)
Category 1: Purchased goods and services + Category 2: Capital goods	Upstream (i.e. cradle-to-gate) emissions from the production and delivery of goods and services purchased or acquired in 2022, where not otherwise included in Scope 1 or other categories of Scope 3.	<ul style="list-style-type: none"> • Mining services • Construction services • Business services (consultants, technical services, financial services, legal/recruitment/accounting) • Other services (camp operations) • Purchase of machinery and equipment • Renting of machinery and equipment • Electrical and optical equipment • Chemicals and chemical products • Rubber and plastics products • Food and beverages • Water supply 	Nil. All external spending was included, other than that allocated to other areas (Scopes 1, 2 or 3 – categories 3 to 8).	191,099
Category 3: Fuel- and energy-related activities	Emissions related to the extraction, production, and transportation of fuels and energy purchased in 2022, not already accounted for in Scope 1.	Automatically calculated by the Scope 3 Evaluator based on the Scope 1 emissions reported by WAF.	Nil.	29,366
Category 4: Upstream transportation and distribution + Category 9: Downstream transportation and distribution	Emissions from the transportation and distribution of products purchased in 2022, as well as outbound transportation (e.g. of sold products).	<ul style="list-style-type: none"> • Air freight • Road freight • Sea freight 	Excludes any transportation in vehicles owned or controlled by WAF. These emissions are included in Scope 1.	4,834
Category 6: Business travel	Emissions from business travel during 2022.	<ul style="list-style-type: none"> • Air travel • Road travel – car/van • Hotel accommodation 	Excludes any transportation in vehicles owned or controlled by WAF. These emissions are included in Scope 1.	1,573

GRI DATA TABLES

	RATIONALE	INCLUSIONS	EXCLUSIONS	EMISSIONS (T CO ₂ -EQ)
Category 7: Employee commuting	Emissions from the transportation of employees between their homes and their worksites.	Automatically calculated by the Scope 3 Evaluator based on the stated number of employees. In WAF's case, the 1-50 employee category was selected to represent employees based in Perth commuting to head office.	Excludes all employees of Burkina-based entities, as their transportation to site is arranged by the company (and emissions are included in Scope 1 and Scope 3, category 6).	43
Category 10: Processing of sold products	Emissions from the processing of gold doré into a finished product.	• Melting and electrolytical refining	Emissions data were withheld as commercially sensitive ¹ . Reports published by the purchaser provided a basis for WAF to estimate Scope 3 emissions based on the volume of gold doré sold, based on an assumption that the finished product is gold bars.	30

¹ The purchaser advised that all melting operations are powered by renewable electricity, minimising associated GHG emissions.

DISCLOSURE 305-4: GHG EMISSIONS INTENSITY (ALL ENTITIES)

	2022	2021	2020
Annual gold production (oz)	229,224	288,719	136,476
Emissions per ounce of gold produced – Scope 1 only (t CO ₂ -eq/oz)	0.53	0.37	0.56
Emissions per ounce of gold produced – total emissions (t CO ₂ -eq/oz)	1.52	n/a	n/a

n/a: data not available. Calculation of emissions intensity prior to 2022 included only the Scope 1 emissions attributable to the Sanbrado Gold Project. Calculation of global Scope 3 emissions commenced in 2022. Scope 1 emissions for the Toega and Kiaka Projects will be calculated annually once each project commences construction.

DISCLOSURE 305-7: NO_x, SO_x AND OTHER SIGNIFICANT AIR EMISSIONS (KG)
(SANBRADO PROJECT ONLY)

	2022	2021
Nitrous oxides (NO _x)	1,248,066	1,008,223
Sulphur dioxide (SO ₂)	721,227	not available
Hydrocarbons	59,838	48,339
Carbon monoxide (CO)	41,520	33,542

Notes:

Calculation of emissions is based upon emissions factors provided by manufacturers of fixed power generation, where: Emissions = emissions factor x total annual energy generation

GRI DATA TABLES

DISCLOSURE 306-3: WASTE GENERATED (SANBRADO PROJECT ONLY)

			2022	2021
Total waste generated (metric tons)			18,945,232	23,119,534
TYPES OF WASTE			VOLUME OF WASTE CREATED (METRIC TONS)	
Mineral waste		Waste rock and tailings	18,681,740	
Non-mineral waste ¹	Non-hazardous	Food waste	127	
		Scrap metal	483	
		Other waste	64	
	Hazardous	Cyanide boxes	111	
		Other waste	212	
		Used oil and oil-contaminated water	262,495	
Total			18,945,232	

Notes:

¹ Volume does not include any non-hazardous domestic waste which was disposed of in an on-site landfill facility. A method to estimate the volume of this waste stream has been developed and data will be reported in future years.

DISCLOSURE 306-4: WASTE DIVERTED FROM DISPOSAL (SANBRADO PROJECT ONLY)

	2022	2021
Total waste diverted from disposal (metric tons)	263,251	1,055

The significant variation in waste diverted from disposal between 2021 and 2022 is due to improved monitoring and record keeping of different waste streams. In 2021, waste estimates only captured those waste streams that reported to the on-site waste management facility and didn't accurately capture the used oil and oil-contaminated water which was handled separately.

Hazardous waste

TYPES OF WASTE	HAZARDOUS WASTE DIVERTED FROM DISPOSAL ¹ (METRIC TONS)		
	PREPARATION FOR RE-USE	RECYCLING	DECONTAMINATION
Batteries	-	7	-
Contaminated soil	-	-	17
Empty oil barrels	-	-	20
IBCs (chemical containers)	25	-	-
Oil filters	-	-	13
Used oil and oil-contaminated water	-	262,495	-
Total	25	262,502	50

Notes:

¹ All waste diverted off-site.

Non-hazardous waste

TYPES OF WASTE	NON-HAZARDOUS WASTE DIVERTED FROM DISPOSAL ¹ (METRIC TONS)	
	RECYCLING	DONATED TO PIG FARMS
Food waste	-	127
Scrap metal	483	-
Other non-hazardous waste	64	-
Total	547	127

Notes:

¹ All waste diverted off-site.

GRI DATA TABLES

DISCLOSURE 306-5: WASTE DIRECTED TO DISPOSAL (SANBRADO PROJECT ONLY)

	2022	2021
Hazardous waste directed to disposal (metric tons)	241	24

Hazardous waste

TYPES OF WASTE	HAZARDOUS WASTE DIRECTED TO DISPOSAL ¹ (METRIC TONS)	
	INCINERATION (WITHOUT ENERGY RECOVERY)	
Oily rags	106	
Cyanide boxes	111	
Other hazardous waste	24	
Total	241	

Notes:

¹ All hazardous waste disposed of off-site using Government-approved contractors.

Non-hazardous waste

All non-hazardous waste that could not be diverted from disposal (e.g. unsorted domestic waste) was directed to an on-site landfill. No data is available on the volume of waste sent to the landfill. A method to estimate the volume of this waste stream has been developed and data will be reported in future years.

DISCLOSURE 401-1: NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER (SANBRADO + WAF CORPORATE)

Total employees have been recorded for all entities. The number of new hires and employee departures which are reported in the tables below relate only to SOMISA and WAF Corporate. Reliable data was not available for the other operating entities.

New Hires

NUMBER OF NEW EMPLOYEE HIRES	TOTAL NUMBER OF EMPLOYEES	NEW HIRES AS A PROPORTION OF TOTAL STAFF
95	729	13%

NEW HIRES BY REGION	NUMBER	AS PROPORTION OF TOTAL STAFF
Africa – Burkina Faso	87	11.9%
Africa – Other	1	0.1%
Asia	1	0.1%
Australia	4	0.5%
Europe	2	0.3%

NEW HIRES BY GENDER	NUMBER	AS PROPORTION OF TOTAL STAFF
Female	19	2.6%
Male	76	10.4%

NEW HIRES BY AGE GROUP	NUMBER	AS PROPORTION OF TOTAL STAFF
Under 30 years old	49	6.7%
30-50 years old	45	6.2%
Over 50 years old	1	0.1%

GRI DATA TABLES

Employee Turnover

NUMBER OF DEPARTED EMPLOYEES	TOTAL NUMBER OF EMPLOYEES	DEPARTED EMPLOYEES AS A PROPORTION OF TOTAL STAFF
73	729	10%

EMPLOYEE TURNOVER BY REGION	NUMBER	AS PROPORTION OF TOTAL STAFF
Africa – Burkina Faso	64	8.8%
Africa – Other	4	0.5%
Australia	2	0.3%
Europe	2	0.3%
North America	1	0.1%

EMPLOYEE TURNOVER BY GENDER	NUMBER	AS PROPORTION OF TOTAL STAFF
Female	8	1.1%
Male	65	8.9%

EMPLOYEE TURNOVER BY AGE GROUP	NUMBER	AS PROPORTION OF TOTAL STAFF
Under 30 years old	27	3.7%
30-50 years old	40	5.5%
Over 50 years old	6	0.8%

DISCLOSURE 403-5: WORKER TRAINING ON OCCUPATIONAL HEALTH AND SAFETY (ALL ENTITIES)

Generic training for all workers	<p>General induction for all workers before their first day of work.</p> <p>Basic risk assessment training (e.g. undertaking a personal risk assessment, such as Take 5).</p> <p>Job hazard analysis training within departments.</p> <p>Specific induction depending on where they work (e.g., process plant, underground, open pit, workshop)</p>
Specific training for work-related hazards and hazardous activities or situations	<p>Training for individuals and teams involved in: working at height, isolation and tagging, confined spaces, lifting and rigging, chemical handling.</p>
Assessment of training needs	<p>A training needs analysis is completed, from which a training matrix is generated that helps to track who needs which training, when and how often.</p> <p>Training is provided by the OHS team who speak French, English and the local language. The assessor says the question in local language and records the answer if the trainee cannot read or write.</p>

GRI DATA TABLES

DISCLOSURE 403-9: WORK-RELATED INJURIES (ALL ENTITIES)

WAF Corporate, Sanbrado and Toega

	EMPLOYEES	CONTRACTORS	RATE (PER MILLION HOURS WORKED)
Fatalities	0	0	0
High-consequence work-related injuries	0	2	0.50
Recordable work-related injuries	2	5	1.73
Total number of hours worked	4,040,086		
Main types of work-related injury	First aid injuries		

	2022	2021
TRIFR per million hours worked*	1.73	0.78

* Captures employees + workers

Kiaka

In 2022, WAF transitioned the project's procedures and systems to be consistent with those of Sanbrado and Toega. A Head of Health, Safety and Environment (HSE) position was created and recruited in Q4 2022. Due to incomplete data availability during the transition period, safety statistics for Kiaka are not reported for 2022. With the Head of HSE now in place, WAF expect to have greater confidence in the data next year, at which time the Kiaka data will be presented in combination with other WAF entities.

Work-related hazards that pose a risk of high-consequence injury

KEY HAZARDS	HOW WERE HAZARDS IDENTIFIED?	ACTIONS TAKEN TO ELIMINATE HAZARDS AND MINIMISE RISKS	CAUSED OR CONTRIBUTED TO A HIGH-CONSEQUENCE INJURY IN 2022?
Line of fire incidents¹	Risk assessment and analysis, incident analysis	<ul style="list-style-type: none"> Continuing awareness programs for Line of Fire (e.g., posters on site) Process audits to assess high risk work Awareness of Sanbrado critical risk program at induction and as an ongoing program 	Yes
Vehicles and driving²	Risk assessment and analysis, incident analysis	<ul style="list-style-type: none"> Verification of competency for persons driving on site Continual safety awareness campaigns Training for new drivers Signs and vehicle stops by Safety Advisers Contractors critical risk programs Sanbrado critical risk program 	No
Other critical risks³	Risk assessment and analysis, incident analysis	<ul style="list-style-type: none"> Ongoing awareness programs and signage for all critical risks across site Process audits conducted by Safety team whenever critical risk task identified or during shutdowns Emphasis, training and coaching during Safety Representative meetings. Training and verification of competency Manager, supervisor, and superintendent inspections of work front Pre-start checklists Job hazard analysis Take 5 program 	No

Notes:

¹ Line of fire: persons placing themselves or a body part in the line of fire, regardless of work task. For example, lifting operations and swinging load, hammer and finger placement.

² Although mobile plant has not caused a significant injury or incident during 2022, there have been many adverse minor vehicle interactions.

³ Critical risks are those risks identified as most likely to occur due to the nature of work and those most likely to cause harm. Critical risks at Sanbrado are: working at heights, confined spaces, vehicles and driving, line of fire, lifting operations, manual handling, dropped objects, hydration, fitness for work, noise management, scaffolding, isolations, entanglement and crushing, stored energy, chemical management, and hot works.

GRI DATA TABLES

DISCLOSURE 403-10: WORK-RELATED ILL HEALTH (ALL ENTITIES)

	EMPLOYEES	WORKERS
Number of fatalities as a result of work-related ill health	0	0
Number of cases of recordable work-related ill health	0	0

Notes:

Worker is defined as not employed directly by WAF or a subsidiary of WAF.

There have been several presentations of health-related matters during 2022. Covid-19 cases continued as downward trend and malaria cases (while high) remained steady throughout the wet season. None of these main health matters were work-related, with both appearing in persons recently returned to work from home villages. Analysis of health matters treated by the medical centre continues to show that nearly all matters are non-work related and quite often causation, location and timing of contracting ill health occurred off-site

Work-related hazards that pose a risk of ill health

KEY HAZARDS	HOW WERE HAZARDS IDENTIFIED?	LIST ACTIONS TAKEN TO ELIMINATE HAZARDS AND MINIMISE RISKS	CAUSED OR CONTRIBUTED TO CASES OF ILL HEALTH IN 2021?
Dust pollution	Risk assessment and analysis, incident analysis	<ul style="list-style-type: none"> • Site speed limits • Application of molasses to suppress dust on 3km of internal roads • Application of water to suppress dust on 6km of community roads and all mine haul roads • Dust suppression systems on crushers • Scrubbers installed at laboratory • Planned maintenance schedules for vehicles and equipment 	No
Noise pollution	Risk assessment and analysis, incident analysis	<ul style="list-style-type: none"> • PPE hearing protection for all staff in machine operating areas • PPE signage • Training • Noise dosimeter 	No
Toxic chemicals	Risk assessment and analysis, incident analysis	<ul style="list-style-type: none"> • Safe work procedures and training • Physical barriers (e.g. screens) installed in high risk areas • PPE (e.g. gloves, goggles) 	Yes ¹

Notes:

¹ One case of undetermined skin rash due to exposure to unknown content, contained within groundwater. Issue quickly resolved following treatment by medical centre. Environmental and health investigation concluded some form of minor chemical pollutant in pit water (possibly petrochemical).

DISCLOSURE 404-1: AVERAGE HOURS OF TRAINING PER YEAR PER EMPLOYEE (SANBRADO + WAF CORPORATE)

Data is reported for SOMISA and WAF Corporate. No data was available for the other operating entities. A new position has been established to provide Human Resources support to these entities, so we should be able to include these in future reports.

SOMISA

Employees of SOMISA undertook a total of 38,862 hours of training in 2022, which is an average of 65 training hours per employee.

While training hours could not be reported by gender or employee category, analysis of the training programs showed that the vast majority were targeted at employees in skilled or unskilled roles, rather than management or senior management.

The ability to track additional information is being added to our HR records system, with the intention to report by gender and employee category in future years.

GRI DATA TABLES

WAF Corporate

GENDER	HOURS OF TRAINING
Female	137
Male	4

EMPLOYEE CATEGORY	HOURS OF TRAINING
Unskilled	-
Skilled	137
Management	-
Senior management	4

DISCLOSURE 404-2: PROGRAMS FOR UPGRADING EMPLOYEE SKILLS AND TRANSITION ASSISTANCE PROGRAMS (SANBRADO)

NAME OF PROGRAM	SCOPE	OBJECTIVE	PARTICIPANTS IN 2022
Performance Management	All employees in professional roles	Identify training needs and employees requiring assistance to better perform. Identify high performers and employees with leadership potential.	640
Leadership Development Training	Burkinabé employees in management roles	Develop management capacity and leadership value	92
Internship Excellency Program	Academic students	Identify and develop talent in technical fields of study	30

WAF currently doesn't have a transition assistance program in place.

DISCLOSURE 405-1: DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES (ALL ENTITIES)

Diversity of individuals on the board

Number of board members	7
Gender	
Female	29%
Male	71%
Age group	
under 30 years old	0
30-50 years old	14%
over 50 years old	86%

Diversity within employee categories – Burkina Faso entities

	CATEGORY V	CATEGORY IV	CATEGORY III	CATEGORY II	CATEGORY I	EXPATS	SENIOR MGMT
Number of employees	87	160	219	83	94	49	18
Gender							
Female	23	12	37	39	20	5	5
Male	64	148	182	44	74	44	13
Age group							
under 30 years old	26	55	52	28	21	2	-
30-50 years old	52	97	159	55	68	31	11
over 50 years old	9	8	8	-	5	16	7

Notes:

Remuneration in Burkina Faso is regulated by the Government based upon the employee's position. Roles fall into Categories V to I (and subsets within these categories) which reflect increasing seniority.

GRI DATA TABLES

Diversity within employee categories – WAF Corporate

	UNSKILLED	SKILLED	MANAGEMENT	SENIOR MGMT
Number of employees	1	9	1	8
Gender				
Female	1	7	-	2
Male	-	2	1	6
Age group				
under 30 years old	1	1	-	-
30-50 years old	-	7	-	4
over 50 years old	-	1	1	4

Notes:

Senior Management: Executive, General Manager, Head of Department, Direct Report to Executive

Management: Senior leadership role, Superintendent, Principal, Manager

Skilled: Technical, experienced administration, professional

Unskilled: entry level, no previous professional or industry experience

DISCLOSURE 405-2: RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN TO MEN (SANBRADO + WAF CORPORATE)

Sanbrado

	CATEGORY V	CATEGORY IV	CATEGORY III	CATEGORY II	CATEGORY I	EXPATS	SENIOR MGMT
Ratio of basic salary (f:m)	1:1	1:1	1:1	1:1.1	1:1.1	1:1	1:1.1
Ratio of total remuneration (f:m)	1:1	1:1	1:1	1:1.2	1:1	1:1	1:1.1

Notes:

Remuneration in Burkina Faso is regulated by the Government based upon the employee's position. Roles fall into Categories V to I (and subsets within these categories) which reflect increasing seniority.

WAF Corporate

	UNSKILLED	SKILLED	MANAGEMENT	SENIOR MGMT
Ratio of basic salary (f:m)	n/a*	1:1	n/a**	1:1.4
Ratio of total remuneration (f:m)	n/a*	1:1	n/a**	1:1.5

Notes:

Senior Management: Executive, General Manager, Head of Department, Direct Report to Executive

Management: Senior leadership role, Superintendent, Principal, Manager

Skilled: Technical, experienced administration, professional

Unskilled: entry level, no previous professional or industry experience

* Not applicable: Cannot be calculated as there are no males in this category

** Not applicable: Cannot be calculated as there are no females in this category

DISCLOSURE 406-1: INCIDENTS OF DISCRIMINATION AND CORRECTIVE ACTIONS TAKEN (ALL ENTITIES)

No incidents of discrimination were recorded in 2022.

GRI DATA TABLES

DISCLOSURE 413-1: OPERATIONS WITH LOCAL COMMUNITY ENGAGEMENT, IMPACT ASSESSMENTS AND DEVELOPMENT PROGRAMS (ALL ENTITIES)

	SANBRADO	TOEGA ¹	KIAKA ²	MV3 ³
Social impact assessment	x	x	x	
Environmental impact assessment and ongoing monitoring	x	x	x	
Public disclosure of ESIA	x	x	x	
Community development program	x			
Stakeholder engagement plan	x			
Community consultation groups and inclusion of vulnerable groups	x	x	x	
Employee representation forum or committees	x			
Community grievance process	x	x	x	

¹ The ESIA for Toega was approved by the Government of Burkina Faso in 2022. Community development and engagement plans will be developed in the next phase of work.

² The ESIA Update for Kiaka was submitted to the Government in December 2022. Following approval, the subsequent community development and engagement plans will be developed.

³ The ESIA process for MV3 commenced late in 2022. Studies will continue in 2023 and the ESIA and associated plans will be submitted to the Government as part of the mining permit application.

Community development programs funded in 2022

PROJECT	DESCRIPTION OF PROJECT	KEY IMPACTS
Vulnerable Households Program	Location: Commune of Boudry Completion date: 2022 Cost: \$134,000	Direct impacts: Barns were built for 43 vulnerable households. Livestock, equipment and feed were donated to support development of income-generating activities and the fight against poverty. Indirect impacts: Strengthening of social cohesion in communities.
Training of young people in trades (auto mechanics, welding, masonry and electricity)	Location: Pousghin Completion date: Q1-Q3 2022 Cost: \$99,000	Direct impacts: 60 young people from impacted villages were trained and provided with equipment to carry out their trade. Indirect impacts: Improved employability or entrepreneurial opportunity.
Training of women in weaving and dyeing	Location: Commune of Boudry Completion date: Q1-Q3 2022 Cost: \$63,000	Direct impacts: 72 women received training (44 in weaving and 28 in dyeing). Indirect impacts: Women's financial empowerment. Improved employability or entrepreneurial opportunity. More than 720 indirect beneficiaries
Training of women in sewing	Location: Commune of Boudry Completion date: Q1-Q3 2022 Cost: \$40,000	Direct impacts: 25 women were trained to sew garments for sale. Indirect impacts: Women's financial empowerment. Improved employability or entrepreneurial opportunity. More than 250 indirect beneficiaries.
Livestock training	Location: Commune of Boudry Completion date: Q2 2022 Cost: \$33,000	Direct impacts: 110 young people from villages received training on how to raise and breed livestock. Indirect impacts: Job creation. Improved economic confidence for households.

GRI DATA TABLES

PROJECT	DESCRIPTION OF PROJECT	KEY IMPACTS
Driving Training	Location: Commune of Boudry Completion date: Q1-Q3 2022 Cost: \$23,000	Direct impacts: 60 young people from impacted villages were trained and received their driver licence. Indirect impacts: Improved employability or entrepreneurial opportunity. Greater road safety awareness.
Production of a documentary film regarding the improved seeds program	Location: Commune of Boudry Completion date: 2022 Cost: \$18,000	Direct impacts: Capture the success and benefits of the improved seeds program, for the education of other communities and groups. Indirect impacts: About 1,000 people will be reached by this documentary film
Distribution of 31 tons of cotton cake to farmers	Location: Commune of Boudry Completion date: 2022 Cost: \$17,000	Direct impacts: 225 households acquired animal feed and saw improved milk production. Indirect impacts: Greater economic confidence for households.
Granting of microcredit to the livestock cooperative	Location: Commune of Boudry Completion date: 2022 Cost: \$14,000	Direct impacts: 26 affected producers (13 women and 13 men) benefited from the credit, which supported income-generating activities. Indirect impacts: 130 people will benefit indirectly from the income from this project.
Guided tour of seed producers' fields	Location: Commune of Boudry Completion date: 2022 Cost: \$5,000	Direct impacts: 15 seed producers benefited from dissemination of good agricultural practices. Indirect impacts: Wider agricultural community benefits from greater knowledge about the potential of improved seeds.

DISCLOSURE 413-2: SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE IMPACTS ON LOCAL COMMUNITIES (ALL ENTITIES)

	SANBRADO	TOEGA	KIACA	MV3
Displacement (residential / economic) or loss of access (cultural heritage)	x	x	x	x
Environmental impacts (air quality, noise, water quality and availability)	x	x	x	x
Potential for local economic inflation	x	x	x	x
Potential impacts to community safety (increased traffic, movement of hazardous materials)	x	x	x	x

UNITS, ACRONYMS AND GLOSSARY

UNITS AND CHEMICAL SYMBOLS

CH ₄	methane
CO	carbon monoxide
CO ₂	carbon dioxide
f:m	female to male (ratio)
kg	kilogram
NO _x	nitrogen oxides
N ₂ O	nitrous oxide
oz	ounce
SO ₂	sulphur dioxide
SO _x	sulphur oxides
t CO ₂ -eq	tonnes of CO ₂ -equivalent
t CO ₂ -eq/oz	tonnes of CO ₂ -equivalent greenhouse gases emitted per ounce of gold produced

ACRONYMS AND ABBREVIATIONS

AAMEG	Australia-Africa Minerals & Energy Group
ANCOLD	Australian National Committee on Large Dams
ANEVE	National Environmental Evaluation Agency
CRD	Community Relations Department
DMIRS	Australian Department of Mines, Industry Regulation and Safety
EOR	Engineer of Record
ESAP	environmental and social action plan
ESG	environmental, social and governance
ESIA	environmental and social impact assessment
GHG	greenhouse gas
GISTM	Global Industry Standard on Tailings Management
GRI Standards	Global Reporting Initiative Sustainability Reporting Standards
HIV/AIDs	human immunodeficiency virus / acquired immunodeficiency syndrome
IESR	Independent Environmental and Social Review
IFC	International Finance Corporation
ILO	International Labour Organisation
ISO	International Standards Organisation
ITE	Independent Technical Expert
IUCN	International Union for the Conservation of Nature
LDMF	Local Development Management Fund
LEP	Local Employment Plan
LPP	Local Procurement Plan
LRP	Livelihood Restoration Plan
LTI	lost time injury
NED	Non-Executive Director
OHS	occupational health & safety
OHSMS	Occupational Health and Safety Management System
PAF	potentially acid-forming
PAP	project-affected people
PM	particulate matter
Q1, Q2, Q3, Q4	quarter 1, quarter 2, quarter 3, quarter 4 of the year
RAP	resettlement action plan
SDG	Sustainable Development Goals
SEP	Stakeholder Engagement Plan
SOMISA	Société des Mines de Sanbrado SA
TRIFR	total recordable injury frequency rate
TSF	tailings storage facility
WAF	West African Resources Limited
WHO	World Health Organisation

UNITS, ACRONYMS AND GLOSSARY

GLOSSARY

area of high biodiversity value	Area not subject to legal protection, but recognized for important biodiversity features by a number of governmental or non-governmental organizations
base year	Historical datum (such as year) against which a measurement is tracked over time
baseline	Starting point used for comparisons
basic salary	Fixed, minimum amount paid to an employee for performing his or her duties
biogenic carbon dioxide (CO₂) emission	Emission of CO ₂ from the combustion or biodegradation of biomass
carbon dioxide (CO₂) equivalent	Measure used to compare the emissions from various types of greenhouse gas (GHG) based on their global warming potential
catchment	Area of land from which all surface runoff and subsurface water flows through a sequence of streams, rivers, aquifers, and lakes into the sea or another outlet at a single river mouth, estuary, or delta
community development program	Plan that details actions to minimize, mitigate, or compensate for adverse social and/or economic impacts, and/or to identify opportunities or actions to enhance positive impacts of a project on the community
direct (Scope 1) GHG emissions	Greenhouse gas emissions from sources that are owned or controlled by the organization
discrimination	Act and result of treating persons unequally by imposing unequal burdens or denying benefits instead of treating each person fairly on the basis of individual merit
disposal	Any operation which is not recovery, even where the operation has as a secondary consequence the recovery of energy
effluent	Treated or untreated wastewater that is discharged
employee	individual who is in an employment relationship with the organization according to national law or practice
employee category	Breakdown of employees by level or function
employee turnover	Employees who leave the organization voluntarily or due to dismissal, retirement, or death in service
energy indirect (Scope 2) GHG emissions	Greenhouse gas emissions that result from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by the organization
environmental laws and regulations	Laws and regulations related to all types of environmental issues applicable to the organization
formal joint management-worker health and safety committee	Committee composed of management and worker representatives, whose function is integrated into an organizational structure, and which operates according to agreed written policies, procedures, and rules, and helps facilitate worker participation and consultation on matters of occupational health and safety
freshwater	Water with concentration of total dissolved solids equal to or below 1,000 mg/L
full-time employee	Employee whose working hours per week, month, or year are defined according to national law or practice regarding working time
global warming potential	Value describing the radiative forcing impact of one unit of a given greenhouse gas relative to one unit of CO ₂ over a given period of time
governance body	Formalized group of individuals responsible for the strategic guidance of the organization, the effective monitoring of management, and the accountability of management to the broader organization and its stakeholders
greenhouse gas	Gas that contributes to the greenhouse effect by absorbing infrared radiation
grievance	Perceived injustice evoking an individual's or a group's sense of entitlement, which may be based on law, contract, explicit or implicit promises, customary practice, or general notions of fairness of aggrieved communities
grievance mechanism	Routinized process through which grievances can be raised and remedy can be sought
groundwater	Water that is being held in, and that can be recovered from, an underground formation
hazardous waste	Waste that possesses any of the characteristics contained in Annex III of the Basel Convention, or that is considered to be hazardous by national legislation
hierarchy of controls	Systematic approach to enhance occupational health and safety, eliminate hazards, and minimize risks
high-consequence work-related injury	Work-related injury that results in a fatality or in an injury from which the worker cannot, does not, or is not expected to recover fully to pre-injury health status within six months
high-potential work-related incident	Work-related incident with a high probability of causing a high-consequence injury
human rights	Rights inherent to all human beings, which include, at a minimum, the rights set out in the <i>UN International Bill of Rights</i> and the principles concerning fundamental rights set out in the <i>ILO Declaration on Fundamental Principles and Rights at Work</i>

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impact	Effect the organization has or could have on the economy, environment, and people, including on their human rights, which in turn can indicate its contribution (negative or positive) to sustainable development
incineration	Controlled burning of waste at high temperatures
indigenous peoples	Indigenous peoples are generally identified as: <ul style="list-style-type: none"> • Tribal peoples in independent countries whose social, cultural and economic conditions distinguish them from other section of the national community, and whose status is regulated wholly or partially by their own customs or traditions or by special laws or regulations; • Peoples in independent countries who are regarded as indigenous on account of their descent from the populations which inhabited the country, or a geographical region to which the country belongs, at the time of conquest or colonization or the establishment of present state boundaries and who, irrespective of their legal status, retain some or all of their own social, economic, cultural and political institutions
infrastructure	Facilities built primarily to provide a public service or good rather than a commercial purpose, and from which the organization does not seek to gain direct economic benefit
landfilling	Final depositing of solid waste at, below, or above ground level at engineered disposal sites
local community	Individuals or groups of individuals living or working in areas that are affected or that could be affected by the organization's activities
local supplier	Organization or person that provides a product or service to the organization, and that is based in the same geographic market
material topics	Topics that represent the organization's most significant impacts on the economy, environment, and people, including impacts on their human rights
mitigation	Action(s) taken to reduce the extent of a negative impact
non-guaranteed hours employee	Employee who is not guaranteed a minimum or fixed number of working hours per day, week, or month, but who may need to make themselves available for work as required
occupational health and safety management system	Set of interrelated or interacting elements to establish an occupational health and safety policy and objectives, and to achieve those objectives
occupational health and safety risk	Combination of the likelihood of occurrence of a work-related hazardous situation or exposure, and the severity of injury or ill health that can be caused by the situation or exposure
occupational health services	Services entrusted with essentially preventative functions, and responsible for advising the employer, the workers, and their representatives in the undertaking, on the requirements for establishing and maintaining a safe and healthy work environment, which will facilitate optimal physical and mental health in relation to work and the adaptation of work to the capabilities of workers in the light of their state of physical and mental health
operation with significant actual or potential negative impacts on local communities	Operation, considered alone or in combination with the characteristics of local communities, that has a higher than average potential of negative impacts, or actual negative impacts, on the social, economic or environmental well-being of local communities
other indirect (Scope 3) GHG emissions	Indirect greenhouse gas emissions not included in energy indirect (Scope 2) GHG emissions that occur outside of the organization, including both upstream and downstream emissions
part-time employee	Employee whose working hours per week, month or year are less than the number of working hours for full-time employees
permanent employee	Employee with a contract for an indeterminate period (i.e., indefinite contract) for full-time or part-time work
preparation for reuse	Checking, cleaning, or repairing operations, by which products or components of products that have become waste are prepared to be put to use for the same purpose for which they were conceived
protected area	Geographic area that is designated, regulated, or managed to achieve specific conservation objectives
recordable work-related injury or ill health	Work-related injury or ill health that results in any of the following: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness; or significant injury or ill health diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, restricted work or job transfer, medical treatment beyond first aid, or loss of consciousness
recovery	Operation wherein products, components of products, or materials that have become waste are prepared to fulfil a purpose in place of new products, components, or materials that would otherwise have been used for that purpose

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recycling	Reprocessing of sector or components of products that have become waste, to make new materials
remuneration	Basic salary plus additional amounts paid to a worker
reporting period	Specific time period covered by the reported information
runoff	Part of the precipitation that flows towards a river on the ground surface (i.e., surface runoff) or within the soil (i.e., subsurface flow)
services supported	Services that provide a public benefit either through direct payment of operating costs or through staffing the facility or service with an organization's own employees
significant air emission	Air emission regulated under international conventions and/or national laws or regulations
stakeholder	Individual or group that has an interest that is affected or could be affected by the organization's activities
supply chain	Range of activities carried out by entities upstream from the organization, which provides products or services that are used in the development of the organization's own products or services
surface water	Water that occurs naturally on the Earth's surface in ice sheets, ice caps, glaciers, icebergs, bogs, ponds, lakes, rivers, and streams
sustainability / sustainable development	Development that meets the needs of the present without compromising the ability of future generations to meet their own needs
temporary employee	Employee with a contract for a limited period (i.e., fixed term contract) that ends when the specific time period expires, or when the specific task or event that has an attached time estimate is completed (e.g., the end of a project or return of replaced employees)
value chain	Range of activities carried out by the organization, and by entities upstream and downstream from the organization, to bring the organization's products or services from their conception to their end use
vulnerable group	Group of individuals with a specific condition or characteristic (e.g., economic, physical, political, social) that could experience negative impacts as a result of the organization's activities more severely than the general population
waste	Anything that the holder discards, intends to discard, or is required to discard
water consumption	Sum of all water that has been withdrawn and incorporated into products, used in the production of crops or generated as waste, has evaporated transpired, or been consumed by humans or livestock, or is polluted to the point of being unusable other users, and is therefore not released back to surface water, groundwater, seawater, or a third party over the course of the reporting period
water discharge	Sum of effluents, used water and unused water released to surface water, groundwater, seawater, or a third party, for which the organization has no further use, over the course of the reporting period
water stewardship	Use of water that is socially equitable, environmentally sustainable, and economically beneficial, achieved through a stakeholder-inclusive process that involves facility- and catchment-based actions
water storage	Water held in water storage facilities or reservoirs
water stress	Ability, or lack thereof, to meet the human and ecological demand for water
water withdrawal	Sum of all water withdrawn from surface water, groundwater, seawater, or a third party for any use over the course of the reporting period
worker	Person that performs work for the organization
worker representative	Person who is recognized as such under national law or practice, whether they are: <ul style="list-style-type: none"> • A trade union representative, namely, a representative designated or elected by trade unions or by members of such unions; or • An elected representative, namely, a representative who is freely elected by the workers of the undertaking in accordance with provisions of national laws, regulations, or collective agreements, whose functions do not include activities which are recognized as the exclusive prerogative of trade unions in the country concerned
work-related hazard	Source or situation with the potential to cause injury or ill health
work-related injury or ill health	Negative impacts on health arising from exposure to hazards at work



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