

Year Two Annual Report on the Implementation of the Responsible Gold Mining Principles

March 31, 2022

I. Commitment to the RGMPs

IAMGOLD Corporation (“Company” or “IAMGOLD”) takes seriously our responsibility to produce gold in a responsible manner. In order to demonstrate that commitment, the Company has endorsed the Responsible Gold Mining Principles (the “Principles” or “RGMP”) developed by the World Gold Council.

In conforming to the Principles, we have or plan to:

- Develop and implement policies, systems, processes and controls to ensure that the Company conforms with the Principles;
- Disclose information that helps external stakeholders understand how conformance with the Principles is achieved;
- Secure independent assurance over the process to ensure stakeholder confidence and credibility in the process and conclusions; and
- Disclose instances or events which have given rise to a situation of non-conformance and the steps that will be taken to remedy the situation.

II. Boundary for RGMP Implementation

The boundary for implementing the RGMPs includes all of IAMGOLD’s mining operations, namely, the Essakane, Rosebel, and Westwood mines (the “operating sites”) and excludes all non-majority owned joint ventures, exploration and development projects. This is consistent with the reporting boundaries that we publicly disclose in our annual Sustainability Report. The self-assessment covered all 10 principles under the RGMP.

III. Description of our Progress on RGMP Implementation

The Year 2 Assessment Criteria, outlined in the table below, represent our internally developed criteria to evaluate and disclose our progress on implementing the RGMP. The Implementation Progress heading in the table below, outlines our progress measured against the internally developed criteria for the year ended December 31, 2021. This progress is incremental to the progress described in the self-assessment that was previously disclosed in our Year 1 RGMP report.

Year 2 Assessment Criteria	Implementation Progress
IAMGOLD will perform a self-assessment which includes a detailed mapping of the 10 principles and 51 sub-principles of the RGMP at the operating sites, in order to identify gaps.	As at December 31, 2021 a self-assessment was conducted, which included a detailed mapping of the 10 principles and 51 sub-principles of the RGMP at the operating sites. The self-assessment, which was conducted by the corporate sustainability team, reviewed relevant corporate and operational policies, processes, and controls, along with supporting evidence.
IAMGOLD will hire an external consultant to assess the conformance of the operating sites against the Mining Association of Canada’s Toward Sustainable Mining Standard (the “TSM standard”). Using an equivalency table prepared by the World Gold Council and the Mining Association of Canada, IAMGOLD will map the requirements of the TSM standard against the RGMPs. This mapping will be used to identify any gaps where the TSM standards were not achieved to the level indicated by the equivalency table for RGMP conformance.	During 2021, an external evaluation was completed at each of the operating sites to assess conformance against the TSM standard. Using an equivalency table prepared by the World Gold Council and the Mining Association of Canada, IAMGOLD mapped the requirements of the TSM standard against the 10 principles and 51 sub-principles of the RGMPs. This mapping was used to identify gaps where the TSM standard was not achieved to the level indicated by the equivalency table for RGMP conformance.
IAMGOLD will create action plans, at each of the operating sites, for gaps identified by the self-assessment against the RGMPs.	As at December 31, 2021 IAMGOLD has developed action plans for each of the gaps identified in the self-assessment.
IAMGOLD will publish a Supplier Code of Conduct in 2021.	The Supplier Code of Conduct was published externally in Q2 2021.
IAMGOLD will have independent limited assurance completed over our Year 2 Implementation Progress, in line with our Year 2 Assessment Criteria.	We have engaged the services of KPMG LLP to undertake a limited assurance engagement over IAMGOLD’s progress against our Year 2 Assessment Criteria.

IV. Planned activities for RGMP Implementation

- As a result of the 2021 external evaluation of the Company's TSM performance, a gap assessment and subsequent action plan were created to ensure the Company achieves conformance to the RGMPs (including through the use of the TSM-RGMP equivalency table) by September 2022. Our detailed TSM action plan includes:
 - Tailings:
 - Update site Operation, Maintenance and Surveillance Manual (OMS)
 - Update site emergency preparedness and response plans
 - Conduct an internal audit
 - Water Stewardship
 - Clarifying governance and training
 - Complete site-wide water balance studies
 - Engagement with local communities on water management
 - Update site water management plans
 - Implement water-related targets and objectives at site
 - Biodiversity
 - Review roles and responsibilities at the site-level
 - Set specific objectives related to biodiversity
 - Implement the new Indigenous and Community Relations protocol
- As an outcome of the self-assessment, IAMGOLD will:
 - develop a Corporate Chance Finds Policy (site-level policies currently exists)
 - implement the Corporate Indigenous Engagement policy
 - implement the Artisanal and Small-Scale Miners Standard
 - publish a detailed roadmap with interim objectives to become net-negative GHG emissions by 2050
 - publish details of our Corporate Diversity, Inclusion and Equity initiative
 - review the organization's compliance with the International Cyanide Management Code

Link to Assurance Statement

IAMGOLD engaged the services of an assurance provider, KPMG LLP, and its Independent Limited Assurance Report can be viewed as an appendix to this report.



KPMG LLP
Bay Adelaide Centre
333 Bay Street, Suite 4600
Toronto, ON M5H 2S5
Canada
Tel 416-777-8500
Fax 416-777-8818

INDEPENDENT LIMITED ASSURANCE REPORT

To the Directors of IAMGOLD Corporation

We have undertaken a limited assurance engagement of IAMGOLD Corporation (“IAMGOLD”)’s year two Implementation Progress of the Responsible Gold Mining Principles (“RGMPs”) presented on page 2 under the section *Description of our Progress on RGMP Implementation* of IAMGOLD’s Year Two Annual Report on the Implementation of the Responsible Gold Mining Principles (the “Report”) as at December 31, 2021.

The scope of our limited assurance engagement is management’s *Implementation Progress* contained in the table on page 2 of the Report. The reporting boundary includes the Essakane, Rosebel, and Westwood mines and excludes all non-majority owned joint ventures, exploration and development projects.

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

SPECIFIC PURPOSE OF SUBJECT MATTER AND APPLICABLE CRITERIA

There are no mandatory requirements for the preparation, publication or review of management’s year two progress on RGMPs implementation. As such, IAMGOLD has created and applied internally developed Year 2 Assessment Criteria (the “Applicable Criteria”) which are listed in the table on page 2 of the Report.

The Implementation Progress has been prepared in accordance with the Applicable Criteria and as a result may not be suitable for another purpose.

MANAGEMENT’S RESPONSIBILITIES

Management is responsible for the preparation and presentation of the Implementation Progress that is free from material misstatement in accordance with the Applicable Criteria.

Management is responsible for determining the appropriateness of the use of the Applicable Criteria.

Management is also responsible for such internal control as management determines necessary to enable the preparation and presentation of the Implementation Progress that is free from material misstatement, whether due to fraud or error.



PRACTITIONER'S RESPONSIBILITIES AND PROFESSIONAL REQUIREMENTS

Our responsibility is to perform a limited assurance engagement and to express a conclusion based on the evidence we have obtained. We conducted our limited assurance engagement in accordance with Canadian Standard on Assurance Engagements 3000 (CSAE 3000) *Attestation Engagements Other than Audits or Reviews of Historical Financial Information*. This standard requires that we plan and perform this engagement to obtain limited assurance, in accordance with the Applicable Criteria.

The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error and involves obtaining evidence about the Implementation Progress.

ASSURANCE APPROACH

We planned and performed our procedures to obtain all of the evidence, information and explanations we considered necessary in order to form our conclusion as set out below. A limited assurance engagement consists of making inquiries, primarily of persons responsible for the preparation of the Implementation Progress and applying analytical and other evidence gathering procedures, and evaluating the evidence obtained. Our procedures included:

- Inquiries of those responsible for completing the activities to self-assess implementation of IAMGOLD's internally developed Applicable Criteria;
- Assessing the suitability and application of the Applicable Criteria in respect of the Implementation Progress;
- Reviewing relevant evidence and other documentation to support management's statements;
- Inquiries with relevant staff at IAMGOLD to understand the data collection and reporting processes for the Implementation Progress; and,
- Evaluation of the overall presentation of the Implementation Progress in the Report to determine whether the information presented is consistent with our overall knowledge of the implementation of the Applicable Criteria.

The procedures performed in a limited assurance engagement are less in extent than for a reasonable assurance engagement, and therefore a substantially lower level of assurance is obtained.

PRACTITIONER'S INDEPENDENCE AND QUALITY CONTROL

We have complied with the relevant independence requirements and rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various



professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence, and due care, confidentiality, and professional behaviour.

The firm applies *Canadian Standard on Quality Control 1* and, accordingly, maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

SIGNIFICANT INHERENT LIMITATIONS

Non-financial information, such as the Implementation Progress, is subject to more inherent limitations than financial information, given the qualitative characteristics of the underlying subject matter information and methods used for determining this information. The absence of a significant body of established practice on which to draw allows for the selection of different but acceptable evaluation techniques, which can result in materially different measurements and can impact comparability. It is important to read IAMGOLD's Applicable Criteria presented in the table on page 2 of the Report.

CONCLUSION

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion. Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Implementation Progress as described above and disclosed in the Report as at December 31, 2021, has not been prepared and presented, in all material respects, in accordance with the Applicable Criteria.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a single horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants, Licensed Public Accountants
Toronto, Ontario

March 31, 2022