EXPORTER SUMMARY AUDIT REPORT

ALPHAMINES BISIE MINE - ABM
Democratic Republic of the Congo
26 May, 2026

Final Exporter Status

GREEN

Conducted by the Audit Firms

1. Introduction

a) Audit objective

General objective

To verify the exporting operations, processes, procedures of Alphamin Bisie Mining from the mine sites including mineral supply chains that conform and comply with all aspects of the regional certification mechanism of the International Conference of the Great Lakes Region as per Second Edition issued in 2019 and its appendices.

Specific Objective

To assess that mineral extraction, processing and exporting activities of the company are free from non-state armed groups, public/private security engage in illegal dealings and any form of serious human right abuse that might happen within the mine sites or along its supply chain and therefore, enhance improvement of socio-economic development in respect of mining activities. This is as referenced in the ICGLR RCM-Second Edition issued in 2019 and its appendices.

b) Audited

i. General information

Alphamin Bisie Mining (ABM) is legally registered as a mining company under RCCM number 14-B0095/GOMA and NAT identifier 5-9-N437a5B. The company's current address is 160 Avenue La Corniche, Quartier Les Volcans, Goma commune, North Kivu. As it is inaccessible due to the M23 occupation of Goma, all operations are currently being conducted in Bisie, Walikale Territory.

ii. Commercial information

Alphamin Bisie Mining SA (ABM) is a leading mining company operating in the tin sector in the Democratic Republic of Congo (DRC). Its head office is in Mauritius, and the company is listed on the Toronto Stock Exchange (TSXV: AFM) as well as on the AltX market of the Johannesburg Stock Exchange (JSE AltX: APH).

ABM owns the Bisie Tin project, located in the Walikale territory of North Kivu province, approximately 80 km northwest of Walikale town and 180 km northwest of Goma. The company holds mining permit No. 13155, granted in 2015 for a period of thirty years and covering 151 mining blocks. This permit encompasses the main Mpama Nord deposit, currently in operation since 2019, as well as the adjacent Mpama Sud deposit (scheduled to begin operations in 2024).

Initially limited to the exploitation of tin and gold, the permit was extended in 2017 to include silver, copper, lead and zinc, in accordance with applicable regulatory requirements.

In addition, ABM also holds three exploration permits in the province of North Kivu:

- Permit No. 10346 (due to force majeure),
- Permit No. 5267 (due to force majeure), and
- Permit No. 5266, which is currently being fully relinquished.

c) Auditors

i. Audit Firm

The audit was carried out jointly by the Audit Firm for Responsible Mines (CAMIR Sarl) and KMC Associates; audit firms duly constituted under Congolese (DRC) law and in Tanzania respectively whose members have been accredited after having benefited from third-party audit training from the ICGLR Secretariat.

ii. Auditors

The joint audit was conducted by the following auditors:

- Dhanis, Rukan, Auditor at the Audit Firm for Responsible Mines (CAMIR SARL)
- Mdavire, Bernard B., Auditor at the Audit Firm KMC Associates

2. Scope of the Audit

a. Methodology

The audit mission is conducted in accordance with the requirements of the regional standard for the certification of designated minerals (tin, tantalum, and tungsten) originating from any ICGLR Member State. The audit is based on the following document: “ICGLR Regional Certification Mechanism (RCM) Manual.” The principles for conducting the audit mission are generally based on the document “Audit Methodology for Third-Party Exporter Audits of the ICGLR Regional Certification Mechanism, Revision 2 July 2022.” These reference standards clearly define the activities to be carried out within the framework of the third-party audit.

The audit employed several complementary methods, including document review, risk assessment, semi - structured interviews with key stakeholders (ABM managers, representatives of the mining administration, the transporter, etc.), and a site visit that included verification of the transport route. These approaches enabled the collection of sufficient information for a rigorous quantitative analysis and a capacity assessment based on a representative sample.

3. Audit Findings

a. Status Tables

Table 1 Exporter Status

Criteria	Status	Article	Description
Exporter alert criteria			
Conflict	Green	1.1.1	Non-state armed groups or their affiliates illegally control mining sites or otherwise control transport routes, mineral exchange points and any upstream actor in the supply chain, including the exporter.
	Green	1.1.2	Non-state armed groups or their affiliates illegally tax or extort money or minerals at access points to mining sites, along transport routes or at points where minerals are traded up to and including the exporter.
	Green	1.1.3	Non-state armed groups or their affiliates illegally tax or extort money or shares of ore from mine owners, mine operators, intermediaries, traders, export companies or any other upstream actor in the chain of custody (CoC) up to and including the exporter.
Human rights / Working conditions	Green	1.2.1	Children who have not reached the minimum working age as defined in that Member State are employed at the mine site or the worst forms of child labour, as defined by the ILO, are present at the mine site or in the exporter's supply chain.
	Green	1.2.2	Forced labor is practiced in the exporter's supply chain; or workers are required to work without pay; on certain days of the week, workers are required to hand over the fruits of their labor to a third party.
	Green	1.2.3	All forms of torture and cruel, inhuman and degrading treatment are practiced or identified in the exporter's supply chain.

Criteria	Status	Article	Description
	Green	1.2.4	Other egregious human rights violations, such as widespread sexual violence, are practiced or identified as being associated with the exporter's activities.
	Green	1.2.5	War crimes or other serious violations of international humanitarian law, crimes against humanity or genocide are associated with the Exporter.
Formality and transparency	Green	1.3.1	Payments are made to illegal or criminal organizations by one of the actors in the exporter's supply chain.
	Green	1.3.2	Payments are made to political parties or political organisations, in violation of the legislation of a Member State, by one of the actors in the exporter's supply chain.
	Green	1.3.3	Designated minerals from an invalid mine site (red) enter the exporters' supply chain or are mixed with designated minerals produced within a clean supply chain.
Exporter's Yellow Flag Criteria			
Conflict	Green	2.1.1	Public or private security forces or their affiliates illegally control mining sites or otherwise control transportation routes, mineral trading points and any upstream actor in the exporter's supply chain.
	Green	2.1.2	Public or private security forces or their affiliates illegally tax or extort money or ore shares from mine owners, mine operators, intermediaries, traders, exporters or any other upstream actor under the exporter's CoC.

Criteria	Status	Article	Description
	Green	2.1.3	Public or private security forces or their affiliates illegally tax or extort money or minerals at access points to mining sites, along transportation routes, or at points where minerals are traded in the exporter's supply chain.
Formality **and transparency**	Green	2.2.1	Ore shipments leave the mine site without having been recorded or registered by a capacity control system that allows tracking of ores from the mine site throughout the exporter's supply chain.
	Green	2.2.2	State agents (mining officials, secret services, municipal or provincial administrations, military units, etc.) levy significant taxes or other payments that are disproportionate to any service provided by actors in the exporter's supply chain in a manner not authorized by the mining code or mining regulations of the Member State.
	Green	2.2.3	Materials from another unknown source enter the exporter's supply chain.
	Green	2.2.4	Every actor in the exporter's supply chain offers, promises, gives or demands bribes to conceal or disguise the origin of minerals, to make false statements about taxes, fees and royalties paid to governments for the purpose of extracting, trading, handling, transporting and exporting minerals24.
	Green	2.2.5	Not every actor in the exporter's supply chain pays all taxes, fees and royalties related to the extraction, trade and export of minerals from conflict and high-risk areas (CAHRA) to governments and discloses these payments in accordance with the principles set out in the Extractive Industries Transparency Initiative (EITI).

Criteria	Status	Article	Description
	Green	2.2.6	Every actor in the exporter's supply chain refuses to authorize the performance of sampling by analytical determination of minerals (AMD).

Table 2 Status criteria for industrial mining site operators

Criteria	Status	Article	Description
Exporter alert criteria			
Conflict	Green	1.1.1	Non-state armed groups or their affiliates illegally control mining sites or otherwise control transport routes, mineral trading points and any upstream actors in the supply chain.
	Green	1.1.2	Non-state armed groups or their affiliates illegally tax or extort money or minerals at access points to mining sites, along transport routes, or at points where minerals are traded.
	Green	1.1.3	Non-state armed groups or their affiliates illegally tax or extort money or shares of minerals from mine owners, mine operators, intermediaries, traders, exporters or any other upstream actor in the CdC .
Human rights /	Green	1.2.1	Children who have not reached the minimum working age as defined in that Member State are employed at the mine site, or the worst forms of child labor, as defined by the ILO, are present at the mine site. Where a

Criteria	Status	Article	Description
Working conditions			Member State has not defined a minimum working age, the International Labour Organization (ILO) standard is used.
	Green	1.2.2	Forced labor is practiced at the mine site; workers are required to work without pay; on certain days of the week, workers are required to hand over the fruits of their labor to the owner of the mine site.
	Green	1.2.3	All forms of torture and cruel, inhuman and degrading treatment are practiced or identified at the mining site;
	Green	1.2.4	Other egregious human rights violations, such as widespread sexual violence, are perpetrated or identified in connection with mining activities.
	Green	1.2.5	War crimes or other serious violations of international humanitarian law, crimes against humanity or genocide are associated with the site.
Formality and transparency	Green	1.3.1	Payments are made by the owner or operator of the mining site to illegal or criminal organizations.
	Green	1.3.2	Payments are made by the owner or operator of the mining site to political parties or political organisations, in violation of the legislation of a Member State21.
	Green	1.3.3	Designated minerals originating from an invalid mine site (red) enter the mine site or are mixed with designated minerals produced at the mine site.

Criteria	Status	Article	Description
	Green	1.3.4	The ore shipments leave the mining site without having been recorded or registered by a nature control system that allows the ores to be tracked to their next destination beyond the mining site.
	Green	1.3.5	The mining site is not registered with the mining authorities of the Member States and/or does not comply with all the laws and regulations of the Member States relating to mining titles.
Exporter's Yellow Flag Criteria			
Conflict	Green	2.1.1	Public or private security forces or their affiliates illegally control mining sites or otherwise control transportation routes, mineral trading points and any upstream actor in the supply chain.
	Green	2.1.2	Public or private security forces or their affiliates illegally tax or extort money or minerals at access points to mining sites, along transportation routes, or at points where minerals are traded.
	Green	2.1.3	Public or private security forces or their affiliates illegally tax or extort money or ore shares from mine owners, mine operators, intermediaries, traders, exporters or any other upstream actor in the CdC .
Formality and transparency	Green	2.3.1	State officials (mining officials, secret services, municipal or provincial administrations, military units, etc.) levy significant taxes or other payments that are disproportionate to any service provided by workers or the production of a mining site, in a manner not authorized by the mining code or mining regulations of the Member State.

Criteria	Status	Article	Description
	Green	2.3.2	The owner of the mining site, mining site operators, intermediaries, traders, exporters, or any other upstream actor of the CoC operating on the mining site, offer, promise, give, or demand bribes to conceal or disguise the origin of minerals, to make false statements about taxes, fees, and royalties paid to governments for the purpose of extracting, trading, handling, transporting, and exporting minerals.22
	Green	2.3.3	The owner of the mining site, mining site operators, intermediaries, traders, exporters or any other upstream actor in the traceability chain operating on the mining site, do not pay all taxes, fees and royalties related to the extraction, trade and export of minerals from conflict and high-risk areas to governments and do not disclose these payments in accordance with the principles set out in the EITI.
	Green	2.3.4	The owner or operator of the mining site refuses to provide the ICGLR or the Member State with a sample for the analytical determination of minerals (AMD).

Table 3. Summary of Non-Conformity Findings

SUMMARY OF NON-CONFORMITIES			
Result	**Status criteria:**	**Observation of Status Criteria:**	**Corrective action proposed by the auditee:**
1	None	None	None

4. Audit Conclusion

The second third-party audit (periodic audit) was conducted at Alphamin Bisie Mining S.A. (AMB) in accordance with the provisions of the Regional Certification Mechanism (RCM) of the ICGLR and its annexes as well as the ICGLR Third-Party Audit Methodology and Tools. The audit team carried out a literature review, risk assessment, verification of the various AMB documents, ... The team visited the mine sites and conducted interviews at different levels and assessed the traceability and chain of custody system and analyzed the export files.

Based on the analysis, observation and finding, during the third-party audit at Alphamin Bisie Mining S.A., no shortcomings or risks leading to the yellow or red status were noted.

The exporter has fulfilled its obligations as defined by the ICGLR Regional Certification Mechanism and the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. This audit establishes the exporter's status as **GREEN.**