

	<u>LBMA RGG</u> <u>Independent Reasonable Assurance Report</u> For third-party audits based on ISAE 3000	Rev. 02 September 2020
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**Independent Reasonable Assurance Report to Zijin Mining Group Gold Smelting Co., Ltd. on its
2022
Gold Guidance**

**To the Board of Directors of
Zijin Mining Group Gold Smelting Co., Ltd.**

We were engaged by Zijin Mining Group Gold Smelting Co., Ltd. to provide reasonable assurance on its LBMA Responsible Gold Programme Report for the year ended 31 December 2022. The assurance scope

Management and Board of Directors Responsibilities

The management of Zijin Mining Group Gold Smelting Co., Ltd. is responsible for the preparation and maintenance of the *LBMA Responsible Gold Guidance* (v.9) (the *Guidance*). This responsibility includes establishing appropriate risk management and internal controls from which the reported information is derived. The criteria identified by management as relevant for demonstrating compliance with the *Guidance* are the activities

Our responsibility is to carry out a reasonable assurance engagement in order to express a conclusion based on the work performed. We conducted our assurance engagement in accordance with International Standard on Assurance Engagements *ISAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information* issued by the International Auditing and Assurance Standards Board and the guidance set out in the *LBMA Responsible Gold Programme - Third Party Audit Guidance for ISAE 3000 Auditors* (the *Guidance*).

This report has been prepared for Zijin Mining Group Gold Smelting Co., Ltd. for the purpose of assisting management in determining whether Zijin Mining Group Gold Smelting Co., Ltd. has complied with the *Guidance* and for no other purpose. Our assurance report is made solely to Zijin Mining Group Gold Smelting Co., Ltd. in accordance with the terms of our engagement. We do not accept or assume responsibility to anyone other than Zijin Mining Group Gold Smelting Co., Ltd. for our work, or for the conclusions we have reached in the assurance report.

Inherent limitations

Non-financial information, such as the *Guidance*, is subject to more inherent limitations than financial information, given the more qualitative characteristics of the subject matter and the methods used for determining such information. The methods used by Refiners to comply with the *Guidance* may differ. It is important to read the Zijin Mining Group Gold Smelting Co., Ltd. *Guidance* available on Zijin Mining Group Gold Smelting Co., Ltd. website <http://www.zjky.cn/global/program-detail-21203.htm>

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Independence and competency statement

In conducting our engagement, we have complied with the applicable requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We confirm that we satisfy the criteria for assurance providers as set out in out in the *Audit Guidance* to carry out the assurance engagement.

Conclusion

In our opinion, the Zijin Mining Group Gold Smelting Co., Ltd. Compliance Report for the year ended 31 December 2022, in all material respects, fairly describes the activities undertaken during the year to demonstrate compliance, and mana erall conclusion contained therein, is in accordance with the requirements of the *LBMA Responsible Gold Guidance* (v.9).



Bureau Veritas Certification Shanghai Branch

27th March 2023

Shanghang, China