



# Health and Safety Policy

---

Version: 1.0

Release Date: January 2026

# Contents

1.	Policy Statement and Commitment .....	3
2.	Scope and Application .....	3
3.	Health and Safety Governance and Responsibilities .....	4
4.	Hazard Identification and Risk Assessment .....	4
5.	Travel Health, Safety, and Security Management .....	5
6.	Client Site and Community-Based Health and Safety .....	6
7.	Subcontractor and Associate Safety Management .....	7
8.	Incident, Near Miss, and Emergency Management .....	7
9.	Training, Awareness, and Competence .....	8
10.	Consultation and Communication .....	9
11.	Monitoring, Review, and Continual Improvement .....	9
12.	Responsibility to Refuse Unsafe Work .....	10

# 1. Policy Statement and Commitment

Just Matter is committed to providing a safe and healthy working environment for all personnel and to preventing work-related injury, illness, and harm. This commitment applies to all work undertaken by the firm, including office-based activities, remote work, international travel, and assurance engagements conducted at client-controlled sites.

As an independent ESG assurance and auditing firm, Just Matter recognizes that its health and safety risks differ from those of asset-owning or operational organizations. Risks primarily arise from frequent international travel, work in unfamiliar or high-risk jurisdictions, exposure to client operating environments, security conditions, public health threats, and the psychosocial demands of professional assurance work. Health and safety considerations are therefore integrated into engagement planning, delivery, and review, rather than treated as a separate or secondary function.

Just Matter commits to:

- Providing safe working conditions and eliminating or reducing health and safety risks so far as reasonably practicable.
- Complying with applicable occupational health and safety laws and regulations in jurisdictions where work is performed.
- Implementing a systematic approach to hazard identification, risk assessment, and risk control.
- Consulting with workers and contractors on health and safety matters that affect them
- Continually improving the effectiveness of the occupational health and safety management system.

No commercial, scheduling, or client pressure shall override health and safety considerations.

# 2. Scope and Application

This policy applies to all Just Matter employees, directors, officers, subcontractors, associates, and independent auditors engaged on behalf of the firm. It covers all work-related activities, including domestic and international travel, client site visits, meetings, training, and professional events undertaken in the course of business.

Where work is carried out at client-controlled sites, assurance personnel remain subject to this policy in addition to applicable client health and safety requirements. Compliance with client systems does not replace Just Matter's duty of care to its personnel.

### 3. Health and Safety Governance and Responsibilities

Senior management retains overall accountability for health and safety performance. This includes establishing and maintaining the health and safety framework, ensuring adequate resources are available to manage identified risks, approving travel to higher-risk locations based on documented risk assessments, and promoting a culture in which personnel are empowered to raise concerns and decline unsafe work without fear of reprisal. Health and safety performance is treated as an element of professional quality and organizational integrity.

All personnel are responsible for taking reasonable care of their own health and safety and that of others who may be affected by their actions. This includes complying with this policy and applicable procedures, completing required training and briefings, following travel and site safety requirements, promptly reporting hazards, incidents, and near misses, and exercising stop-work authority where conditions present an unacceptable risk.

### 4. Hazard Identification and Risk Assessment

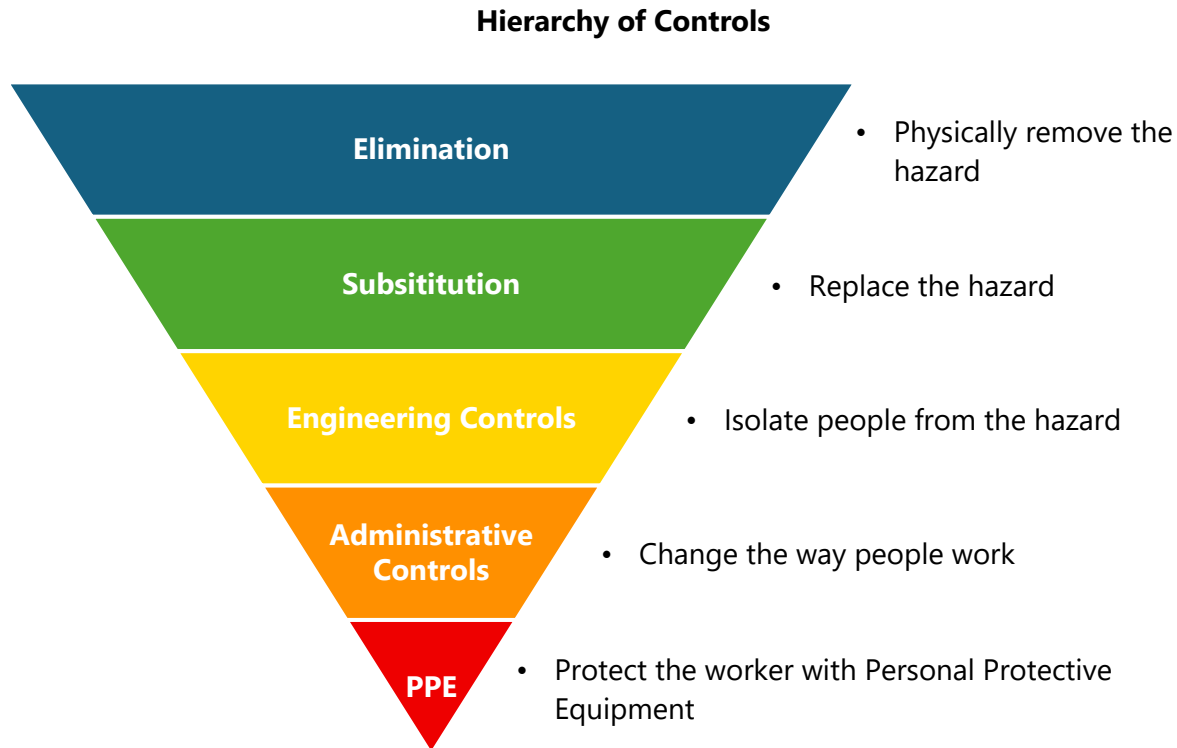
Just Matter applies a proactive, risk-based approach to identifying and managing health and safety hazards consistent with the nature of independent assurance work. Hazards are identified through engagement planning, travel assessments, client site information, and feedback from personnel.

Risks considered include, where relevant, the following:

- Travel-related hazards,
- Security conditions,
- Public health risks,
- Environmental and physical hazards at client sites,
- Ergonomic risks associated with office or remote work, and
- Psychosocial risks such as fatigue, stress, isolation, or excessive workload.

Risk assessments are conducted prior to international travel, prior to work in unfamiliar or higher-risk environments, and whenever conditions materially change.

Risk controls are selected using a hierarchy of controls approach, prioritizing elimination and risk reduction through planning, avoidance, and administrative controls before reliance on personal protective equipment.



## 5. Travel Health, Safety, and Security Management

International and higher-risk travel is subject to documented health, safety, and security risk assessment prior to approval. Travel is undertaken only where risks are understood, mitigation measures are in place, and residual risk is considered acceptable. Personnel are not required to travel where they have reasonable concerns regarding their safety or wellbeing.

Just Matter utilizes third-party travel risk intelligence and assistance services, including International SOS (ISOS), to support travel planning and emergency response. These services are used to assess country and regional risks, provide medical and security assistance, issue real-time advisories, and support evacuation or crisis response if required. Personnel are required to review relevant country briefings, comply with issued advisories, and register travel itineraries in the designated travel risk system.

Medical fitness for travel is considered as part of travel planning. Personnel are expected to obtain required vaccinations and preventive measures appropriate to the destination and nature of work. Medical information is handled confidentially and only to the extent necessary to manage risk and emergency response.

## 6. Client Site and Community-Based Health and Safety

A significant portion of Just Matter's assurance activities are conducted at active mining and industrial sites and within surrounding or affected communities as part of stakeholder, worker, and community engagement processes. These environments present a distinct risk profile that differs from office-based work and requires enhanced planning, situational awareness, and risk management.

Mine sites may expose assurance personnel to operational hazards associated with heavy mobile equipment, blasting activities, restricted areas, geotechnical instability, noise, dust, chemicals, extreme temperatures, altitude, and fatigue related to extended site schedules or remote locations. These risks may be compounded in jurisdictions with limited infrastructure, constrained emergency response capability, or inconsistent regulatory enforcement. Such conditions are considered as part of engagement planning and on-site decision-making.

Community-based work conducted in areas adjacent to mine sites introduces additional and often less predictable risks. These may include security concerns, crime, civil unrest, political or social tension related to mining activities, community grievances, informal transport arrangements, language and cultural barriers, and limited access to medical care. In higher-risk countries, community engagement may occur in contexts affected by poverty, inequality, weak governance, or historical conflict, increasing the potential for misunderstanding, hostility, or exposure to unsafe situations.

In addition to risks faced by assurance personnel, Just Matter recognizes that community members, workers, and other stakeholders participating in assurance activities may themselves face health, safety, or security risks as a result of their engagement. This is particularly relevant where discussions involve sensitive topics such as labor practices, human rights, security arrangements, environmental impacts, land access, or grievances, and where participants may reasonably fear retaliation, intimidation, or social harm.

Just Matter takes reasonable steps to ensure that engagement activities do not expose participants to unnecessary risk. This includes careful consideration of how, where, and with whom discussions are conducted. Engagements are planned to avoid creating visibility or associations that could lead to reprisal, including by selecting appropriate meeting locations, limiting attendance to those necessary, avoiding unnecessary disclosure of participant identities, and conducting discussions in a manner that respects confidentiality and local sensitivities.

Where there is a credible risk that participation could result in harm, intimidation, or retaliation, Just Matter may adapt its engagement approach. This may include conducting interviews individually rather than in groups, engaging through trusted intermediaries, using neutral or discreet locations, or deferring or modifying engagement activities where safe participation cannot be reasonably assured. Participation in discussions is voluntary, and individuals are not pressured to engage where doing so could place them at risk.

Just Matter does not request or record personal information beyond what is necessary for assurance purposes and handles sensitive information with care to prevent unintended disclosure. Findings are reported in a manner that avoids attributing sensitive statements to identifiable individuals or groups where this could create risk.

Prior to conducting work at mine sites or within surrounding communities, engagement-specific risk assessments consider site conditions, community context, social dynamics, security environment, and available support mechanisms. This assessment may include consultation with clients, local advisors, and third-party travel and security risk providers. Engagements are planned to minimize exposure to high-risk situations and to ensure personnel understand cultural norms, power dynamics, and appropriate conduct.

While Just Matter personnel comply with client health and safety requirements, the firm maintains clear boundaries consistent with its role as an independent assurance provider. Auditors do not participate in security or disciplinary processes, do not act as investigators on behalf of management, and do not place themselves or others at risk to obtain information. Where safety conditions at a site or within a community are assessed as unacceptable for either personnel or participants, work will be paused, modified, or withdrawn.

Throughout mine-site and community-based work, Just Matter retains the authority to suspend or cease activities where health, safety, or security risks to personnel or stakeholders cannot be adequately controlled. This authority applies regardless of client expectations or project timelines and reflects the firm's commitment to responsible assurance practice and duty of care.

## 7. Subcontractor and Associate Safety Management

Subcontractors and associates engaged by Just Matter are required to demonstrate competence, fitness for work, and alignment with this policy. They are expected to comply with applicable travel risk management processes, client site safety requirements, and incident reporting expectations. Health and safety performance is considered as part of subcontractor selection, engagement, and ongoing review.

## 8. Incident, Near Miss, and Emergency Management

All incidents, near misses, and safety concerns arising from work-related activities must be reported promptly. This includes injuries, illnesses, security incidents, significant travel disruptions, and events that could reasonably have resulted in harm. Reporting is non-punitive and focused on learning, prevention, and continual improvement.

Personnel must be familiar with emergency response arrangements relevant to their work, including client site emergency procedures, travel assistance protocols, and Just Matter escalation processes. The firm maintains documented procedures for managing serious incidents, including medical emergencies, security events, and evacuation scenarios, with support from external assistance providers where appropriate.

## 9. Training, Awareness, and Competence

Just Matter ensures that all personnel undertaking work on its behalf are competent to perform their roles safely and in a manner consistent with professional assurance obligations. Health and safety training is proportionate to the nature of work performed, the environments in which work is conducted, and the level of risk to which personnel may be exposed.

In addition to internal health and safety awareness and travel risk training, Just Matter personnel are required to complete all client-mandated health and safety induction and site-specific training relevant to the locations and activities involved in an engagement. This includes inductions provided by mining operators and other clients covering site rules, hazard awareness, emergency response, personal protective equipment requirements, and behavioral expectations. Personnel do not commence on-site or community-based work until required inductions have been completed and understood.

Where clients provide induction training, Just Matter considers such training an essential component of risk control but not a substitute for its own duty of care. Client-provided training is reviewed in the context of the engagement to ensure it is appropriate to the scope of work and does not create expectations that assurance personnel will undertake operational tasks or assume site responsibilities beyond their role as independent auditors.

Just Matter recognizes that induction requirements may vary significantly between clients, jurisdictions, and sites, particularly in high-risk mining operations and remote locations. Personnel are expected to raise concerns where induction content is unclear, incomplete, or inconsistent with the nature of the assurance work, and to seek clarification before proceeding.

Records of required health and safety training and client inductions are maintained as part of engagement documentation, where appropriate, to demonstrate competence and compliance. Refresher training or re-induction is completed when required by clients, when returning to sites after extended periods, or where site conditions materially change.

Training and awareness also extend to non-technical aspects of health and safety relevant to assurance work, including situational awareness, fatigue management, cultural sensitivity, and the management of sensitive interactions with workers and community members. Training needs are reviewed periodically to reflect evolving risk profiles, lessons learned from incidents, and changes in operating contexts.



## 10. Consultation and Communication

Just Matter engages in ongoing communication with its personnel regarding health and safety matters through engagement planning discussions, travel and site briefings, incident reviews, and feedback mechanisms. This communication supports awareness, risk identification, and the continual improvement of the firm's own health and safety practices.

In the course of assurance activities, Just Matter may identify observations, patterns, or systemic issues related to client health and safety programs, practices, or controls. Where appropriate and within the scope of the engagement, such observations may be communicated to clients as assurance findings, management observations, or improvement opportunities. This communication is limited to evidence-based conclusions arising from audit work and does not extend to the design, implementation, or management of client health and safety systems.

Any communication intended to support improvement of client health and safety performance is framed to preserve the independence and objectivity of the assurance function. Just Matter does not provide prescriptive advice, operational instructions, or consulting services that would create self-review threats or compromise the impartiality of future assurance activities. Responsibility for evaluating, selecting, and implementing corrective or improvement actions remains solely with the client.

Where health and safety issues identified during assurance activities present an immediate or serious risk, Just Matter may communicate such concerns promptly to appropriate client representatives in a manner consistent with professional obligations and the terms of the engagement. Such communication is intended to support risk awareness and harm prevention, not to direct operational response.

Just Matter distinguishes clearly between assurance communication and consulting. Engagement teams are expected to maintain professional boundaries, avoid informal advisory roles, and escalate any situations where the nature of client interaction could reasonably be perceived as compromising independence. This distinction is reviewed as part of engagement oversight and quality control.

## 11. Monitoring, Review, and Continual Improvement

Just Matter monitors the effectiveness of its health and safety management framework through a combination of ongoing oversight, periodic review, and structured evaluation activities. This includes analysis of incidents and near misses, review of travel and engagement risk

assessments, internal audit results, feedback from personnel and subcontractors, and consideration of emerging risks associated with the firm's operating environments.

Internal audits form a key component of this monitoring process. Internal audits are conducted at planned intervals to assess conformity with this policy and related procedures, the effective implementation of health and safety controls, and alignment with applicable occupational health and safety requirements. Internal audits are risk-based, proportionate to the size and complexity of the organization, and designed to provide objective assurance on the functioning of the health and safety management system.

Client feedback, inquiries, complaints, and appeals are also recognized as important sources of information for monitoring health and safety performance and identifying opportunities for improvement. Feedback received through formal or informal channels may highlight health and safety concerns related to engagement planning, site conduct, travel arrangements, community engagement practices, or perceived risks associated with assurance activities. Complaints and appeals are managed in accordance with Just Matter's Complaints and Appeals Policy and are reviewed for any health and safety implications, including systemic issues or recurring themes.

Where client feedback or complaints identify potential health and safety risks, deficiencies in controls, or concerns regarding auditor conduct or engagement conditions, these are assessed to determine whether corrective or preventive actions are required. Relevant findings are considered alongside internal audit results, incident data, and other monitoring inputs to inform management review and decision-making.

Findings arising from internal audits, client feedback, complaints, incidents, and near misses are reviewed by management to identify root causes, trends, and opportunities to strengthen health and safety controls. Corrective actions are tracked to completion, and lessons learned are communicated as appropriate to support organizational learning and continual improvement.

This policy and supporting procedures are reviewed at planned intervals and updated where necessary to reflect internal audit outcomes, client feedback and complaints, changes in risk profile, operational experience, and evolving professional expectations. Continual improvement of health and safety performance is treated as an ongoing management responsibility and an integral part of Just Matter's governance framework.

## 12. Responsibility to Refuse Unsafe Work

All Just Matter personnel have a professional responsibility to refuse, suspend, or stop work where they reasonably believe that continuing the activity would present a serious or imminent risk to their own health or safety, the safety of others, or the safety of participating stakeholders or community members.

This responsibility applies to all work-related activities, including travel, client site work, and community-based engagement. Personnel are expected to exercise professional judgment and err on the side of caution where conditions are uncertain, controls are inadequate, or circumstances deteriorate unexpectedly.

Refusing or stopping work in good faith, based on reasonable safety concerns, will not result in adverse consequences. Personnel are expected to communicate such decisions promptly to appropriate Just Matter and client representatives so that risks can be assessed, controls reviewed, and work modified, postponed, or withdrawn as necessary.

The responsibility to refuse or stop unsafe work is fundamental to Just Matter's duty of care, professional integrity, and commitment to responsible assurance practice. It takes precedence over commercial considerations, client expectations, or project timelines.