

# Extractive Sector Transparency Measures Act - Annual Report



**Reporting Entity Name** IAMGOLD Corporation

**Reporting Year** **From** 2022-01-01 **To:** 2022-12-31 **Date submitted** 2023-05-30

**Reporting Entity ESTMA Identification Number** E295691

Original Submission  
 Amended Report

**Other Subsidiaries Included**  
(optional field)

**Not Consolidated**

**Not Substituted**

**Attestation by Reporting Entity**

*In accordance with the requirements of the ESTMA, and in particular section 9 thereof, I attest I have reviewed the information contained in the ESTMA report for the entity(ies) listed above. Based on my knowledge, and having exercised reasonable diligence, the information in the ESTMA report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.*

**Full Name of Director or Officer of Reporting Entity** Marthinus Theunissen **Date** 2023-05-30

**Position Title** Chief Financial Officer

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Reporting Year	From: 2022-01-01	To: 2022-12-31	Currency of the Report
Reporting Entity Name	IAMGOLD Corporation		USD
Reporting Entity ESTMA Identification Number	E296691		
Subsidiary Reporting Entities (if necessary)			

### Payments by Payee

Country	Payee Name	Departments, Agency, etc... within Payee that Received Payments	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid to Payee	Notes
Burkina Faso	National Government of Burkina Faso		93,470,000	55,520,000	6,480,000	-	-	15,570,000	-	171,040,000	Paid in XOF, and EUR.
Suriname	National Government of Suriname		300,000	26,660,000	-	-	-	-	-	26,960,000	Paid in USD & SRD. In-kind royalties of \$5.84 million are included in Royalties.
France	National Government of France		10,760,000	-	-	-	-	-	-	10,760,000	Paid in EUR.
Canada	Mattagami First Nation		-	-	7,360,000	-	-	-	-	7,360,000	Paid in CAD. Including payments made by supplies on behalf of the Company.
Burkina Faso	Municipal Government of Dori		3,150,000	-	-	-	-	-	-	3,150,000	Paid in XOF.
Canada	Flying Post First Nation		-	-	3,000,000	-	-	-	-	3,000,000	Paid in CAD. Including payments made by supplies on behalf of the Company.
Canada	Provincial Government of Quebec		2,350,000	-	450,000	-	-	-	-	2,800,000	Paid in CAD.
Chile	National Government of Chile		2,500,000	-	-	-	-	-	-	2,500,000	Paid in USD.
Mali	National Government of Mali		2,130,000	-	150,000	-	-	-	-	2,280,000	Paid in XOF.
Canada	Municipal Government of Preissac		-	-	350,000	-	-	-	-	350,000	Paid in CAD.
Senegal	Regional Government of Kedougou		-	-	310,000	-	-	-	-	310,000	Paid in XOF.
Canada	National Government of Canada		220,000	-	-	-	-	-	-	220,000	Paid in CAD.
Canada	Provincial Government of Ontario		-	-	230,000	-	-	-	-	230,000	Paid in CAD.
United States of America	National Government of United States		150,000	-	-	-	-	-	-	150,000	Paid in USD.
Senegal	National Government of Senegal		-	-	130,000	-	-	-	-	130,000	Paid in XOF.
Peru	National Government of Peru		-	-	90,000	-	-	-	-	90,000	Paid in PEN.

**Additional Notes:**

1. **Basis of Accounting** The Schedule of Payments by Payee and the Schedule of Payments by Project (collectively, the "Schedules") prepared by IAMGOLD Corporation (the "Company") for the year ended December 31, 2022 has been prepared in accordance with the financial reporting provisions in Section 9 of the Extractive Sector Transparency Measures Act, Section 2.3 of the Extractive Sector Transparency Measures Act – Technical Reporting Specifications and Section 3 of the Extractive Sector Transparency Measures Act – Guidance (Version 2.1 – July 2018) (collectively the "financial reporting framework"). The Schedules are prepared to provide information to the Board of Directors of IAMGOLD Corporation and the Minister of Natural Resources Canada to assist in meeting the requirements of the Extractive Sector Transparency Measures Act. As a result, the Schedules may not be suitable for another purposes.
2. **Basis of Presentation** The Schedules have been prepared using the cash basis of accounting, as required by the financial reporting framework, and therefore exclude any accruals related to payments due to governments. The Schedules include all cash payments made, without inclusion of cash inflows from a government. Where the Company makes a payment to a government that is net of credits from that government, the net payment amount has been presented.
3. **Reporting currency** All payments are reported in U.S. dollars which is the reporting currency of the Company. When the Company has made payments in currencies other than its reporting currency, it translates the payments using the exchange rate as at December 31, 2022, the Company's financial year end. The following closing exchange rates were used for the 2022 annual report: USD/CAD 1.3533; USD/XOF 613.3978; USD/EUR 0.9351; USD/SRD 30.2730; USD/PEN 3.8094
4. **Rounding** All figures have been rounded to the nearest US\$10,000.
5. **Royalties in-kind** In-kind royalty payments are measured at the Company's cost to produce gold ore.
6. **In-kind payments** In-kind payments are measured at cost.
7. **Control** As required by the financial reporting framework, and except for the joint venture discussed below, the Company reports 100% of the payments made by entities controlled by the Company regardless of the Company's percentage of ownership in those entities. The Company has determined whether it controls an entity in accordance with International Financial Reporting Standards.
8. **Joint ventures** The Company has a 70% interest in the unincorporated joint venture, Côte Gold project, ("Côte UJV"). Payments made directly by the Côte UJV are included in the Company's ESTMA report at 70%. The Company has a 40% interest in the Societe d'exploration des Mines d'Or de Yatela S.A joint venture ("Joint Venture"). Payments made directly by the Joint Venture are included in the Company's ESTMA report at 40%. Payments made by the Company on behalf of the joint venture, are included in the Company's ESTMA report at 100%.

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### Payments by Project

Country	Project Name	Taxes	Royalties	Fees	Production Entitlements	Bonuses	Dividends	Infrastructure Improvement Payments	Total Amount paid by Project	Notes
Burkina Faso	Essakane	96,630,000	55,520,000	6,430,000	-	-	15,570,000	-	<b>174,150,000</b>	Paid in XOF, CAD and EUR.
Suriname	Rosebel	300,000	26,660,000	-	-	-	-	-	<b>26,960,000</b>	Paid in USD, EUR, SRD and CAD. In-kind royalties of \$5.84 million are included in Royalties.
Canada	Cote Gold	-	-	10,610,000	-	-	-	-	<b>10,610,000</b>	Paid in CAD. Including payments made by supplies on behalf of the Company.
France	IAMGOLD France	6,830,000	-	-	-	-	-	-	<b>6,830,000</b>	Paid in EUR.
France	Euro Ressources	3,930,000	-	-	-	-	-	-	<b>3,930,000</b>	Paid in EUR.
Canada	Westwood	2,350,000	-	840,000	-	-	-	-	<b>3,190,000</b>	Paid in CAD.
Chile	Mineral Polo	2,500,000	-	-	-	-	-	-	<b>2,500,000</b>	Paid in USD.
Barbados	AGEM	2,210,000	-	-	-	-	-	-	<b>2,210,000</b>	Paid in XOF and CAD.
Senegal	Boto	-	-	340,000	-	-	-	-	<b>340,000</b>	Paid in XOF.
Canada	IMG Corp	310,000	-	-	-	-	-	-	<b>310,000</b>	Paid in CAD, USD, AUD and EUR.
Mali	Siribaya	-	-	140,000	-	-	-	-	<b>140,000</b>	Paid in XOF.

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- 4. Rounding** All figures have been rounded to the nearest US\$10,000.
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