

*This document is a free translation in English of the document relating to other information on IAMGOLD FRANCE S.A.S. which was filed with the French Autorité des marchés financiers on 23 January 2024. In the event of any differences between this free English-language translation and the official French document relating to other information on IAMGOLD FRANCE S.A.S., the official French document relating to other information on IAMGOLD FRANCE S.A.S. shall prevail.*

**OFFER DOCUMENT RELATING TO THE BUYOUT OFFER FOLLOWED BY A  
SQUEEZE-OUT FOR THE COMMON SHARES OF**



**INITIATED BY  
IAMGOLD FRANCE S.A.S.**

**PRESENTED BY**



**PRESENTING AND GUARANTEEING BANK**

**INFORMATION RELATING IN PARTICULAR TO LEGAL, FINANCIAL, ACCOUNTING  
AND OTHER CHARACTERISTICS OF IAMGOLD FRANCE S.A.S.**



This document relating to other information on IAMGOLD France S.A.S. was filed with the *Autorité des marchés financiers* (the French Financial Markets Authority (the “AMF”)) on 23 January 2024, in accordance with the provisions of Article 231-28 of the *règlement général* of the AMF (the “AMF General Regulations”) and its instruction No. 2006-07 of 25 July 2006 on takeover bids. This document has been prepared under the responsibility of IAMGOLD France S.A.S..

This document supplements the offer document (*note d’information*) prepared by IAMGOLD France S.A.S. in relation to the buyout offer followed by a squeeze-out for the common shares of EURO Ressources S.A., which was approved by the AMF on 23 January 2024, under no. 24-008, pursuant to its clearance decision dated on the same day (the “Offer Document”).

This document and the Offer Document are available on the websites of the AMF ([www.amf-france.org](http://www.amf-france.org)) and IAMGOLD Corporation ([www.iamgold.com](http://www.iamgold.com)), and may be obtained free of charge upon request to:

**IAMGOLD France**  
1830 Route de Montjoly  
97354 Remire-Montjoly

**Natixis**  
7, promenade Germaine Sablon  
75013 Paris

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In accordance with the provisions of Article 231-28 of the AMF General Regulations, a press release will be issued no later than on the day preceding the opening of the buyout offer, to inform the public of the conditions under which this document will be made available.

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## 1 OVERVIEW OF THE OFFER

This document has been established, in accordance with the provisions of Article 231-28 of the AMF General Regulations, by IAMGOLD France S.A.S., a simplified joint stock company (*société par actions simplifiée*) incorporated under French law, having its registered office located at 1830 Route de Montjoly, 97354 Remire-Montjoly, and registered with the trade and companies of Cayenne under number 402 207 153 (the “**Offeror**” or “**IAMGOLD France**”), as part of its buyout offer on the common shares of EURO Ressources S.A. (the “**Shares**”), a joint stock company (*société anonyme*) with a share capital of €624,912.81, having its registered office at 23, rue du Roule, 75001 Paris, France, registered with the company register of Paris under number 390 919 082 (“**EURO Ressources**” or the “**Company**”), pursuant to which the Offeror irrevocably offers to the shareholders of EURO Ressources to acquire all their Shares at a price of €3.50 per Share (the “**Buyout Offer**”) to be followed immediately by a squeeze-out (the “**Squeeze-out**”) on the terms set out in the Offer Document (the Buyout Offer together with the Squeeze-out, the “**Offer**”).

The Shares of EURO Ressources are admitted to trading on the B compartment of Euronext Paris S.A. under code ISIN FR0000054678 (mnemonic EUR).

IAMGOLD France is a wholly owned subsidiary of IAMGOLD Corporation (“**IAMGOLD**”), a corporation incorporated under the laws of Canada under number 10256986, having its registered office at 401 Bay Street, Suite 3200, PO Box 153, Toronto (Ontario) Canada, M5H 2Y4. The common shares of IAMGOLD are listed for trading on the Toronto Stock Exchange (TSX:IMG) and the New York Stock Exchange (NYSE:IAG).

IAMGOLD France, as at the date of the Offer Document, directly holds 56,242,153 Shares and 112,300,344 voting rights representing 90.00000016002% of the share capital and 94.40% of the voting rights on the basis of a total number of 62,491,281 Shares and 118,967,319 voting rights of EURO Ressources pursuant to Article 223-11 of the AMF General Regulations.

The Offer targets all Shares not directly or indirectly held by the Offeror as of the date of the Offer Document at a price of €3.50 per Share (the “**Offer Price**”).

At the end of the Buyout Offer, the Squeeze-out will be implemented in accordance with Article L.433-4 II of the French Monetary and Financial Code. All Shares which will not have been tendered to the Buyout Offer will be transferred to IAMGOLD France against payment of consideration equal to the Offer Price (i.e. €3.50 per Share) net of all costs. The Buyout Offer shall be open for a period of 10 trading days.

To the Offeror’s knowledge, there are no equity securities or other financial instruments issued by EURO Ressources or rights conferred by EURO Ressources that could give immediate or future access to EURO Ressources’ capital or voting rights, other than the Shares, it being specified that

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EURO Ressources does not hold any treasury shares. In addition, to the Offeror's knowledge, there are no share subscription or purchase option plans or free share allocation plans in force within EURO Ressources that could give immediate or future access to EURO Ressources' capital or voting rights.

In accordance with the provisions of Article 231-13 of the AMF General Regulations, Natixis, as presenting bank of the Offer, filed the Offer on behalf of the Offeror and guarantees the content and the irrevocable nature of the undertakings made by the Offeror in connection with the Offer.

The background to and reasons for the Offer are described in the Offer Document.

After verifying that the Offer complies with the laws and regulations applicable to it, the AMF issued its clearance decision on the Offer on 23 January 2024, published on its website ([www.amf-france.org](http://www.amf-france.org)). In accordance with the provisions of Articles 231-23 and 231-26 of the AMF General Regulations, the clearance decision of the AMF also constitutes the approval of the Offer Document under visa no. 24-008 dated 23 January 2024, and the AMF affixed visa no. 24-009 dated 23 January 2024 on the reply document of EURO Ressources.

## **2 PRESENTATION OF THE OFFEROR**

### **2.1 General information on IAMGOLD France**

#### **2.1.1 Corporate name**

The corporate name of the Offeror is IAMGOLD France.

#### **2.1.2 Corporate form and applicable legislation**

IAMGOLD France is a simplified joint stock company ("*société par actions simplifiée*") governed by French law.

#### **2.1.3 Registered office**

IAMGOLD France's registered office is at 1830 route de Montjoly 97354 Remire-Montjoly, France.

#### **2.1.4 Date of incorporation and duration**

IAMGOLD France was incorporated on 29 October 1996 with the trade and companies of Cayenne under number 402 207 153.

The duration of IAMGOLD France is 99 years from the date of its registration with the trade and companies of Cayenne, except in the event of early dissolution or extension.

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2.1.5 Financial year

IAMGOLD France's financial year begins on 1 January and ends on 31 December of each calendar year.

2.1.6 Corporate purpose

In accordance with Article 2 of the articles of association of IAMGOLD France, the purpose of IAMGOLD France is:

- the exploration, prospecting, development, exploitation and marketing of all mining resources located in French Guiana;
- the direct or indirect participation in any commercial or industrial operations that may be related to any of the aforementioned objects or of a nature to promote them, by means of the creation of new companies, contributions, subscriptions, purchases of securities or corporate rights, mergers, alliances, joint ventures or otherwise;
- in general, all commercial, industrial, movable or immovable property and financial transactions directly or indirectly related to the specific objects or to any similar objects.

2.1.7 Approval of financial statements

The President of IAMGOLD France draws up the annual accounts required by law. She submits them to the shareholders of IAMGOLD France for approval within six months of the end of the financial year.

2.1.8 Dissolution and liquidation

The dissolution and liquidation of IAMGOLD France is decided by a collective decision of the shareholders.

The collective decision of the shareholders shall appoint one or more liquidators.

IAMGOLD France is liquidated in accordance with the provisions of the law.

The liquidation surplus is distributed among the shareholders in proportion to the number of shares they hold.

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## **2.2 General information on IAMGOLD France's share capital**

### **2.2.1 Share capital**

As of the date of this document, the share capital of IAMGOLD France is set at five million two hundred and ninety thousand euros (€5,290,000). It is divided into 2,116 shares of 2,500 euros each, fully paid up, of the same class.

### **2.2.2 Shares form**

Shares must be registered shares.

Ownership of the shares results from their registration in the name of the holder(s) in the accounts and register kept for this purpose by IAMGOLD France.

The shares are indivisible with regard to IAMGOLD France.

### **2.2.3 Rights and obligations attached to shares**

Each share entitles the holder to a share in profits and assets in proportion to the percentage of capital it represents.

Shareholders only bear losses up to the amount of their contributions.

The rights and obligations attached to a share follow the share in whichever hand it passes.

Ownership of a share automatically entails acceptance of the articles of association and the decisions of the shareholders.

Voting rights are exercised by the owner of the pledged shares.

### **2.2.4 Share transfer**

Shares are freely negotiable. They are transferred with regard to IAMGOLD France and to third parties by means of a transfer from the seller's account to the transferee's account, on production of a movement order. The transfer is recorded in a register, which is signed and initialled, and kept in chronological order, known as the "transfer register".

IAMGOLD France is obliged to make this entry and transfer as soon as it receives the movement order and, at the latest, within ten (10) days of receiving it.



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The transfer order, drawn up on a form provided or approved by IAMGOLD France, is signed by the transferor or its authorised representative.

All transfers of shares must be notified in advance to and approved by shareholders who are not party to the transfer. Such shareholders shall, however, have a right of pre-emption in proportion to their shareholdings in IAMGOLD France's capital.

This approval does not apply to transfers between a shareholder company and its affiliated company. For the purposes hereof, the expression "affiliated company" means any legal person, partnership, joint venture or other form of enterprise or entity which controls the corporate shareholder, or which is controlled by the corporate shareholder, or which is under the same control as the corporate shareholder; and the expression "control" means the direct or indirect ownership of at least 50% of the voting shares of the share capital of a legal entity or any other similar interest in an association, company or enterprise; or the pledging of shares by the transferring shareholder.

#### 2.2.5 Other securities/rights giving access to capital and financial instruments not representing capital

N.A.

#### 2.2.6 Shareholding structure

IAMGOLD is the sole shareholder of IAMGOLD France.

### **2.3 Corporate governance**

#### 2.3.1 President

The President of IAMGOLD France is Monique RAYMOND. The President represents IAMGOLD France in relation to third parties and has the broadest powers to act on behalf of IAMGOLD France within the limits of the corporate purpose.

#### 2.3.2 Executive Committee ("Comité de direction")

IAMGOLD France is managed and directed by an Executive Committee ("Comité de direction") whose mandate is to determine the policies, objectives, procedures, methods and generally to set the direction of IAMGOLD France in accordance with its objects. The Executive Committee supervises the decisions of IAMGOLD France's management. It is composed of Monique RAYMOND, Silviu BURSANESCU and Marie-France BUGNON.

#### 2.3.3 Statutory Auditor

PRICEWATERHOUSECOOPERS AUDIT is the IAMGOLD France's statutory auditor.

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## **2.4 BUSINESS OVERVIEW**

### **2.4.1 General description**

IAMGOLD France is the subsidiary of IAMGOLD, an intermediate gold producer and developer based in Canada with two operating mines: Essakane (Burkina Faso) and Westwood (Canada) and is building the large-scale, long life Côté Gold Project (Canada). IAMGOLD has an established portfolio of early stage and advanced exploration projects within high potential mining districts in the Americas.

### **2.4.2 Main interests**

IAMGOLD France is a holding subsidiary whose principal corporate purpose is the exploration, prospecting, development, exploitation and marketing of all mining resources located in French Guiana.

The main interest of IAMGOLD France is a direct 90% interest in EURO Ressources, which currently receives royalty payments from IAMGOLD in relation to the Rosebel gold mine, as described in Section 1.2.1.1 of the Offer Document.

### **2.4.3 Exceptional events and significant disputes**

To IAMGOLD France's knowledge, as of the date of this document, there are no significant event or exceptional fact, other than the Offer and related transactions, that are likely to have an impact on IAMGOLD France's business, financial situation or results.

### **2.4.4 Employees**

IAMGOLD France has no employees.

## **3 FINANCIAL INFORMATION**

### **3.1 2022 Financial statements**

The opinion of the statutory auditor of IAMGOLD France on the financial statements for the year ended 31 December 2022, and the balance sheet and income statement for the year ended 31 December 2022 are set out below.

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**IAMGOLD FRANCE**

**Statutory Auditor's Report on the  
Annual Financial Statements**

**(Financial year ended 31 December  
2022)**

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**Statutory auditor's report on the annual financial statements**  
**(Financial year ended 31 December 2022)**

To the sole shareholder  
IAMGOLD FRANCE  
1830 RTE DE MONTJOLY  
97309 REMIRE-MONTJOLY

**Opinion**

In accordance with the assignment entrusted to us by decision of the sole shareholder, we have audited IAMGOLD FRANCE's annual financial statements for the year ended 31 December 2022, attached hereto.

We certify that the annual financial statements, in accordance with French accounting rules and principles, are regular and fair and give a true and fair view of the results of operations for the past financial year as well as the company's financial position and assets at the end of this financial year.

**Basis for the Auditor's Opinion**

*Audit terms of reference*

We conducted our audit in accordance with the standards of professional practice applicable in France. We believe that the information we have gathered is sufficient and appropriate to provide a basis for our audit opinion.

The responsibilities incumbent on us by virtue of these standards are set out in the section entitled "Responsibilities of the Statutory Auditor relating to the audit of the annual financial statements" in this report.

*Independence*

We conducted our audit assignment in accordance with the independence rules set out in the French Commercial Code and the Code of Ethics for statutory auditor over the period from 1 January 2022 to the date of our report.

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*PricewaterhouseCoopers Audit, SAS, Immeuble Le Sully 1, place Occitane, B.P. 28036 31080 Toulouse Cedex 06  
Telephone: +33 (0)5 62 27 57 57, [www.pwc.fr](http://www.pwc.fr)*

An accounting firm registered with the Paris - Ile de France Association of Chartered Accountants. Audit firm registered as a member of the compagnie régionale de Versailles and Centre. A simplified joint-stock company with share capital of EUR 2,511,480. Registered Office: 85 rue de Villiers 92200 Neuilly-sur-Seine, Nanterre  
TRADE AND COMPANIES REGISTER 672 006 483 VAT No. FR 76 672 006 483. SIRET 672 006 483 00362. APE Code 6920 Z. Offices: Bordeaux, Grenoble, Lille, Lyon, Marseille, Metz, Nantes, Neuilly-sur-Seine, Nice, Poitiers, Rennes, Rouen, Strasbourg, Toulouse.

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Statutory Auditor's Report on the Annual Financial Statements  
Financial year ended 31 December 2022 - Page 2

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#### **Justification of our assessments**

In accordance with the requirements of Articles L. 823-9 and R. 823-7 of the French Commercial Code relating to the justification of our assessments, we hereby inform you that the main assessments that we conducted, in our professional judgment, relate to the appropriateness of the accounting standards applied.

The assessments are therefore part of the context of the annual financial statements taken as a whole and the formation of our audit opinion set out above. We do not express any audit opinion on individual items of these annual financial statements.

#### **Specific verifications**

In compliance with professional standards applicable in France, we also carried out the specific verifications required by legal and regulatory texts.

We have no remarks to report as to whether the information provided in the documents on the financial position and annual statements sent to the sole shareholder has been presented accurately or whether it is consistent with the annual financial statements.

#### **Responsibilities of management and corporate governance officers relating to the annual financial statements**

It is management's responsibility both to draw up annual financial statements presenting a true image in compliance with French accounting rules and standards, and to set up the internal controls it deems necessary so as to produce annual financial statements that contain no material misstatements, whether due to fraud or error.

In preparing annual financial statements, it is management's responsibility to assess the company's ability to continue as a going concern; to present in these statements – as appropriate – the necessary information relating to the continuity of operations; and to apply the going concern accounting policy, except where it has been planned to wind up the company or cease trading.

The annual financial statements have been approved by the President.

#### **Responsibilities of the Statutory Auditor relating to the audit of the annual financial statements**

It is our responsibility to draw up a report on the annual financial statements. Our aim is to gather reasonable assurances that the annual financial statements taken as a whole do not contain any material misstatements. Reasonable assurance means a high level of assurance, yet it does not guarantee that an audit conducted in compliance with professional standards can systematically detect any material misstatement. Misstatements may arise from fraud or error, and are deemed material where it can reasonably be expected that they – taken individually or as a whole – may affect the economic decisions that account users make based on said statements.

As stipulated in Article L. 823-10-1 of the French Commercial Code, our assignment to certify the statements is not to guarantee the viability or quality of your company's management.

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IAMGOLD FRANCE  
Statutory Auditor's Report on the Annual Financial Statements  
Financial year ended 31 December 2022 - Page 2

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Within the framework of an audit conducted in compliance with professional standards applicable in France, the Statutory Auditor has used their professional judgment throughout this audit. Furthermore:

- they identify and assess the risk of annual financial statements containing any material misstatements, whether due to fraud or error; they establish and implement audit procedures to address these risks; and they collect the information they deem sufficient and appropriate to form a basis for their opinion. The risk of not detecting a material misstatement resulting from fraud is greater than that of a material misstatement resulting from error, as fraud can involve collusion, falsification, voluntary omissions, misrepresentation or evasion of the internal controls;
- they are briefed on the relevant internal controls for the audit in order to establish the appropriate audit proceedings for the given situation, and not to express an opinion on the effectiveness of these internal controls;
- they determine the appropriateness of the accounting methods chosen and the reasonableness of the accounting estimates made by management, as well as the information regarding them disclosed in the annual financial statements;
- they assess the appropriateness of management's application of the going concern accounting policy and, depending on the evidence gathered, whether or not there is any significant doubt over events or circumstances that are likely to undermine the company's ability to continue as a going concern. This assessment is based on the audit evidence obtained up until the date of the audit report. However, future events or conditions may call into question the company's ability to continue operating. Should they conclude that there is significant doubt, they will point the readers of the report to the information provided in annual financial statements regarding this doubt or, if this information is not provided or is irrelevant, they will draw up a qualified certification or a refusal to certify;
- they assess the presentation of the annual financial statements as a whole and assess whether the annual financial statements reflect the underlying transactions and events so as to provide an accurate and fair view.

Signed in Toulouse, on 6 March 2023

The Statutory Auditor  
PricewaterhouseCoopers Audit

Bertrand Cuq  
Shareholder

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IAMGOLD FRANCE SAS

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## Balance Sheet Assets

Statement expressed in euros		31/12/2022			31/12/2021
		Gross	Depreciation and amortisation	Net	Net
	Uncalled subscribed capital (I)				
FIXED ASSETS	<b>INTANGIBLE ASSETS</b>				
	Set-up costs				
	Development costs				
	Concessions, patents and similar rights	1 118	1 118		
	Goodwill (1)				
	Other intangible assets				
	Advances and prepayments				
	<b>TANGIBLE ASSETS</b>				
	Land				
	Buildings				
	Technical installations, equipment and industrial tools				
	Other tangible assets				
Assets in progress					
Advances and prepayments					
<b>FINANCIAL ASSETS (2)</b>					
Investments valued using the equity method					
Other equity interests	93 053 283	58 351 209	34 702 074	36 955 992	
Receivables from equity interests					
Other long-term securities					
Loans	43 253 668		43 253 668	115 001 839	
Other financial investments					
	<b>TOTAL (II)</b>	<b>136 308 068</b>	<b>58 352 327</b>	<b>77 955 741</b>	<b>151 957 830</b>
CURRENT ASSETS	<b>INVENTORY AND WORK-IN-PROGRESS</b>				
	Raw materials, supplies				
	Goods in progress				
	Work in progress - services				
	Intermediate and finished products				
	Goods				
	Advances and prepayments paid on orders				
<b>RECEIVABLES (3)</b>					
Trade receivables and related accounts					
Other receivables	769 194		769 194	342 436	
Subscribed capital called up, not paid					
<b>MARKETABLE SECURITIES AVAILABILITY</b>					
Deferred expenses	918 767		918 767	17 167 123	
	<b>TOTAL (III)</b>	<b>1 687 961</b>		<b>1 687 961</b>	<b>17 509 560</b>
ACCRUALS AND DEFERRED INCOME	Loan issue costs to be deferred (IV)				
	Bond redemption premiums (V)				
	Unrealised foreign exchange losses (VI)	20 292		20 292	9 646
	<b>TOTAL ASSETS (I to VI)</b>	<b>138 016 321</b>	<b>58 352 327</b>	<b>79 663 994</b>	<b>169 477 036</b>
	(1) of which leasehold rights				
	(2) of which long-term financial assets less than one year			43 253 668	115 001 839
	(3) of which receivables due after more than one year				

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## Balance Sheet Liabilities

		Statement expressed in euros	31/12/2022	31/12/2021
<b>Proprietary capital</b>	Share or individual capital		5 290 000	5 290 000
	Issue, merger and contribution premiums		23 079 908	23 079 908
	Revaluation differences			
	<b>RESERVES</b>			
	Legal reserve		529 000	529 000
	Statutory or contractual reserves			
	Regulated reserves			
	Other reserves			
	Carried forward		30 636 903	114 871 182
	<b>Profit for the year</b>		15 859 469	20 765 721
Investment grants				
Regulated provisions				
	<b>Total equity</b>		<b>75 395 280</b>	<b>164 535 811</b>
<b>Other shareholder equity</b>	Proceeds from issues of equity securities			
	Conditional advances			
	<b>Total other equity</b>			
<b>Provisions</b>	Provisions for contingencies		20 292	9 646
	Provisions for expenses			
	<b>Total provisions</b>		<b>20 292</b>	<b>9 646</b>
<b>DEBITS (1)</b>	<b>FINANCIAL LIABILITIES</b>			
	Convertible bonds			
	Other bonds			
	Borrowings from credit institutions (2)		13 525	
	Miscellaneous borrowing and financial liabilities (3)			
	Advances and prepayments received on orders in progress			
	<b>OPERATING LIABILITIES</b>			
	Accounts payable and related accounts		2 000	2 900
	Tax and social security liabilities			695 781
	<b>MISCELLANEOUS LIABILITIES</b>			
Debts on assets and related accounts		3 868 518	3 636 108	
Other liabilities				
Deferred income (1)				
	<b>Total liabilities</b>		<b>3 884 043</b>	<b>4 334 789</b>
	Unrealised foreign exchange gains		364 380	596 790
	<b>TOTAL LIABILITIES</b>		<b>79 663 994</b>	<b>169 477 036</b>
	Profit for the financial year expressed in cents		15 859 468,97	20 765 721,49
(1)	Liabilities and deferred income due within one year		15 525	698 681
(2)	Of which bank overdrafts and credit balances with banks and post office banks			
(3)	Of which equity loans			



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## Income Statement <sup>1/2</sup>

		Statement expressed in euros		31/12/2022	31/12/2021
		France	Exportation	12 months	12 months
<b>OPERATING INCOME</b>	Sales of goods				
	Production sold (Goods)				
	Production sold (Services and Works)				417
	<b>Net amount of turnover</b>				<b>417</b>
	Production in inventory				
	Capitalised production				
<b>OPERATING EXPENSES</b>	Operating subsidies				
	Write-backs of provisions and depreciation, transfer of expenses				
	Other income				
	<b>Total operating income (1)</b>				<b>417</b>
	Purchases of goods				
	Change in inventory				
	Purchases of materials and other supplies				
	Change in inventory				
	Other purchases and external expenses			72 181	168 047
	Taxes, duties and similar payments				
Wages and salaries					
Employee social security charges					
Operator's personal contributions					
Allocations to amortisations:					
- on assets					
- operating expenses to be allocated					
Allocations for depreciations:					
- on assets					
- on current assets					
Allocations for provisions					
Other expenses				6 959	
<b>Total operating expenses (2)</b>			<b>72 181</b>	<b>175 006</b>	
<b>OPERATING INCOME</b>				<b>(72 181)</b>	<b>(174 589)</b>

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## Income Statement 2/2

		Statement expressed in euros	31/12/2022	31/12/2021
<b>OPERATING INCOME</b>			<b>(72 181)</b>	<b>(174 589)</b>
Comm. opera.	Profit allocated or loss transferred			
	Loss incurred or profit transferred			
FINANCIAL INCOME	Equity interests (3)		14 060 538	14 014 548
	Other transferable securities and fixed asset receivables (3)		2 105 544	1 060 784
	Other interest and similar income (3)		26 802	500 887
	Write-backs of provisions and depreciations and expense transfers		9 646	
	Exchange gains		169 948	6 392 008
	Net income from sales of marketable securities			
<b>Total financial income</b>			<b>16 372 479</b>	<b>21 968 228</b>
FINANCIAL EXPENSES	Allocations for amortisation, depreciation and provisions		224 461	226 346
	Interest and similar expenses (4)			
	Exchange losses			
	Net expenses on sales of marketable securities			
<b>Total financial expenses</b>			<b>224 461</b>	<b>226 346</b>
<b>FINANCIAL RESULT</b>			<b>16 148 018</b>	<b>21 741 882</b>
<b>CURRENT RESULT BEFORE TAX</b>			<b>16 075 836</b>	<b>21 567 293</b>
EXCEPTIONAL INCOME	On management transactions			
	On capital transactions			
	Write-backs of provisions and depreciations and expense transfers			
<b>Total extraordinary income</b>				
EXTRAORDINARY EXPENSES	On management transactions			
	On capital transactions			
	Allocations for amortisation, depreciation and provisions			
<b>Total exceptional expenses</b>				
<b>EXTRAORDINARY RESULT</b>				
EMPLOYEE PARTICIPATION				
TAXES ON PROFITS			216 367	801 572
<b>TOTAL REVENUE</b>			<b>16 372 479</b>	<b>21 968 645</b>
<b>TOTAL EXPENSES</b>			<b>513 010</b>	<b>1 202 923</b>
<b>RESULT FOR THE FINANCIAL YEAR</b>			<b>15 859 469</b>	<b>20 765 721</b>
(1) of which income relating to prior years				
(2) of which expenses relating to prior years				
(3) of which income from related companies			16 166 082	15 076 605
(4) of which interest relating to related companies				

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### **3.2 Costs of the Offer**

Expenses incurred for the Offer (including fees of external financial, legal and accounting advisers and of any experts and consultants, as well as communication and advertising costs), are estimated to be € 1,100,000 (excluding tax).

### **3.3 Financing of the Offer**

The acquisition of all the Shares in the context of the Offer would represent, on the basis of the Offer Price of €3.50 per Share, a maximum aggregate amount of € 21,871,948 excluding various fees and commissions.

IAMGOLD France will fund the Offer from existing cash resources.

## **4 ADDITIONAL INFORMATION**

Additional information (including financial statements) relating to IAMGOLD may be found on SEDAR at [www.sedar.com](http://www.sedar.com) and IAMGOLD's website at [www.iamgold.com](http://www.iamgold.com).

The information set forth in this document may change from time to time and IAMGOLD makes filings with SEDAR that may change such information.

## **5 PERSON RESPONSIBLE FOR THIS DOCUMENT**

### **5.1 Name and position of IAMGOLD France's representative**

Monique RAYMOND, President

### **5.2 Statement from the representative of IAMGOLD France**

*"I hereby certify that this document, which was filed with the AMF on 23 January 2024 and which will be released at the latest on the day before the Buyout Offer opens, includes all the information as required by the provisions of Article 231-28 of the AMF General Regulations and its Instruction No. 2006-07 in its latest version dated 29 April 2021 in relation to the Buyout Offer followed by a Squeeze-out initiated by IAMGOLD France for the Shares in EURO Ressources S.A. To the best of my knowledge, this information is accurate and is not affected by any omissions that could alter its meaning."*

IAMGOLD FRANCE  
Monique RAYMOND, President