

Whistleblower Policy

IAMGOLD is committed to complying with all applicable requirements concerning accounting practices and controls, auditing practices, legal obligations and its Code of Business Conduct and Ethics. IAMGOLD conducts its business based on the principles of transparency, fairness, honesty, integrity and respect, and strives to ensure that any employee, contractor, representative or member of the public can report perceived misconduct without the risk of retaliation, and with the assurance that all reports are treated confidentially and investigated promptly.

These guiding principles will be applied through a commitment to:

- Requiring individuals to report an issue if they genuinely believe someone has contravened our policies, standards, values, or the law
- Protecting individuals making a whistleblower complaint in good faith
- Ensuring that misconduct or unethical behaviour is identified and dealt with appropriately



1.0 Purpose

The purpose of this standard is to define the steps that IAMGOLD Corporation ("the Company") employees, contractors and representatives are required to follow when making complaints pertaining to the following subject matter. Management responsibilities are also outlined in this standard with respect to the establishment and administration of the whistleblower complaint system.

This standard will be updated by the document owner and reviewed by the document reviewer, as required.

2.0 Scope

This standard applies to all employees, contractors and representatives worldwide, including those operating at joint ventures.

3.0 Audit and Finance Committee or Board of Directors

The Audit and Finance Committee, if not directly informed first, shall be informed by management, or by any other committee of the Board of Directors of Reports. "Reports" means complaints or concerns of employees, contractors, representatives and members of the public regarding:

- Accounting, internal accounting controls and auditing matters (an "Accounting Allegation");
- Compliance with legal and regulatory requirements (a "Legal Allegation");
- Retaliation against employees of the Company who make Accounting Allegations or Legal Allegations (a "Retaliatory Act"); and
- Other violations of the Code of Business Conduct and Ethics.

At the discretion of the Audit and Finance Committee, using the criteria set out in Article 5.0, either the Audit and Finance Committee, management or another committee of the Board of Directors shall investigate the Report and, if deemed warranted by the investigator, act on the findings of such investigation. The Audit and Finance Committee shall be informed of the results of all such investigations.

Notwithstanding the foregoing or anything to the contrary herein, where an Accounting Allegation, Legal Allegation or any other allegation in a Report concerns the board of directors of the Company (the “Board”), a director of the Board or any executive of the Company, the Board (excluding any director that is the subject of an allegation in a Report)—and not management, any individual director, the Audit and Finance Committee, the Nominating and Corporate Governance Committee or any other committee of the Board—shall review the Report and take whatever action, if any, is deemed advisable by the Board in the circumstances. Accordingly, any Report concerning the Board, a director of the Board or any executive of the Company, that is received by management, the Chair of the Audit and Finance Committee or the Chair of the Nominating and Corporate Governance Committee, as provided for herein, shall be forwarded to the Chair of the Board, for review by the Board (excluding any director that is the subject of an allegation in a Report).

4.0 Making and Receiving Reports

Any person acting in good faith and with reasonable grounds for believing an allegation of suspected improper activities or conduct shall make a report of such allegations. Knowledge or suspicion of improper activities may originate from individuals in day-to-day work, in dealings with internal or external auditors, law enforcement officials, regulatory agencies, customers, suppliers or other third-parties. Individuals should express any questions, concerns, suggestions or complaints they have with someone who can address them properly. Often, an individual’s immediate supervisor is in the best position to address a particular concern; however, concerns or Reports may be reported through any of the means set out in this Article 4.0. For certainty, no policy or procedure of the Company or any agreement with the Company shall be interpreted as preventing a Report from being made directly to any securities or other regulatory authority or law enforcement agency, and not through the Company (the Company hereby waives any restrictions against such reporting).

Reports are encouraged to be made in writing so as to ensure a clear understanding of the issues raised but may be made orally. Reports should be factual in nature and contain as much specific information as possible to allow for proper assessment and investigation of the allegations reported. Reports may be made openly, confidentially or anonymously, either to the Chair of the Audit and Finance Committee or the Chair of the Nominating and Corporate Governance Committee or through the confidential reporting service as follows:

4.1 Directly to the Audit and Finance Committee and/or Nominating and Corporate Governance Committee Chair.

Name: Chair of the Audit and Finance Committee
Address: c/o IAMGOLD Corporation
150 King Street West, Suite 2200, PO Box 38
Toronto, ON M5H 1J9 Canada

Email: Chair_Audit@iamgold.com

Name: Chair of the Nominating and Corporate Governance Committee

Address: c/o IAMGOLD Corporation
150 King Street West, Suite 2200, PO Box 38
Toronto, ON M5H 1J9 Canada

Email: Chair_NCGC@iamgold.com

4.2 Confidential Reporting Service

By internet: employees, contractors, representatives, or the general public can go to [Mitrastech](#) (formerly ClearView Connects) and follow the directions on the screen to submit a report using the website.

By phone: employees, contractors, representatives, or the general public can call a toll-free hotline at 1 (866) 506-6954 and choose to speak with a live agent or leave a voicemail. Employees, contractors and representatives outside North America can call collect, using their local collect calling procedures, to Canada at +1 (416) 385-6016.

By mail: employees, contractors, representatives, or the general public can send reports by mail to a confidential post office box at: P.O. Box 11017, Toronto, Ontario M1E 1N0.

4.3 Directly to Management

Any report making an Accounting Allegation, Legal Allegation or allegation relating to a violation of the Code of Business Conduct and Ethics that is made directly to any member of the Company's management, whether openly, confidentially or anonymously, shall be recorded and promptly sent to the Audit and Finance Committee for its information.

5.0 Determining Who Should Investigate a Report

In determining whether it will be the responsibility of the Audit and Finance Committee, management, or other committee of the Board of Directors to investigate a Report, the Audit and Finance Committee shall consider, among any other factors that are appropriate under the circumstances, the following:

- *Who is the alleged wrongdoer?* If an executive officer of the Company is alleged to have engaged in wrongdoing, that factor alone may support a decision by the Audit and Finance Committee to conduct or have another committee of the Board of Directors conduct an investigation.
- *How serious is the alleged wrongdoing?* The more serious the alleged wrongdoing, the more appropriate that the Audit and Finance Committee or another committee of the Board of Directors should undertake the investigation. If the alleged wrongdoing would constitute an offence involving the integrity of the financial statements of the Company, that factor alone may support a decision by the Audit and Finance Committee to conduct an investigation.
- *How credible is the allegation of wrongdoing?* The more credible the allegation, the more appropriate that the Audit and Finance Committee or another committee of the Board of Directors should undertake the investigation. In assessing credibility, all facts surrounding the allegation, including, but not limited to, whether similar allegations have been made in the press or by analysts, should be considered.

6.0 Protection of Whistleblowers

The Company shall not retaliate against anyone who, in good faith, makes a Report. The Company shall not, unless compelled by judicial or other legal process, reveal the identity of any person who makes a Report and who asks that his or her identity remain confidential. The Company shall not tolerate any effort to ascertain the identity of any person who makes a Report anonymously.

7.0 Notification of Others

At any time during an investigation of a Report, the Company's counsel and/or internal or external auditors may be notified of the receipt of a Report and/or the progress or results of the investigation of such Report. An appropriate level of detail will be provided to allow for appropriate consideration by such persons of the Company's ongoing disclosure obligations.

8.0 Records

The Company shall retain for a period of seven (7) years all records relating to any Report and to the investigation of any such Report. The types of records to be retained by the Company shall include records of all steps taken in connection with the investigation and the results of any such investigation.