



Empowering People.
Extraordinary Performance.



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Anti-Bribery and Anti-Corruption Policy

IAMGOLD requires all employees, contractors and representatives to act in accordance with all applicable laws and IAMGOLD policies and standards, and to ensure their actions are in the best interests of IAMGOLD. IAMGOLD prohibits bribery and corruption in all its business dealings around the world and expects its employees, contractors and representatives to conduct business ethically.

These guiding principles will be applied through a commitment to:

- Dealing with foreign or domestic government representatives in a fair, honest and transparent manner
- Requiring employees, contractors and representatives to report actual or suspected bribery attempts
- Requiring employees, contractors and representatives to make decisions and conduct business in an impartial and objective manner, without the influence of gifts or favours
- Maintaining accurate books and records, and supporting internal controls to deter corruption and bribery
- Requiring employees, contractors and representatives to avoid a conflict of interest or the appearance of a conflict of interest

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1.0 Purpose

The purpose of this standard is to define the minimum requirements IAMGOLD Corporation (“the Company”) directors, employees, contractors and representatives are required to follow in adhering to anti-bribery and anti-corruption laws. There is no permitted deviation or waiver from this standard. Corruption can be broadly defined as the application of influence in business transactions in a way that violates the individual's duty to his or her employer for the purpose of obtaining a benefit for himself/herself or someone else.

This standard will be updated by the document owner and reviewed by the document reviewer at a minimum, annually.

2.0 Scope

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

3.0 Government Relations

In dealings with domestic and foreign public officials and government employees, the Company's directors, employees, contractors and representatives must, at all times, maintain and enhance the reputation and integrity of the Company. All directors, employees, contractors and representatives shall conduct their dealings with government officials and employees in compliance with the *Corruption of Foreign Public Officials Act* (Canada) (the “CFPOA”), the *Foreign Corrupt Practices Act* (United States) (the “FCPA”) and local laws. Additional information/resources with respect to these acts may be found by following these links:

- CFPOA : <http://laws-lois.justice.gc.ca/eng/acts/C-45.2/page-1.html#s-1>
- FCPA : <http://www.justice.gov/criminal/fraud/fcpa/>

3.1 Bribery

Bribery can be defined as the offering, giving, receiving, or soliciting of anything of value to influence or to attempt to influence an act or a decision. Payments, benefits or other advantages extended to domestic or foreign public or government officials or employees, to obtain or maintain business are strictly prohibited. Similarly, the Company's directors, employees, contractors and representatives who deal with government representatives will not, under any circumstance, personally accept any benefit or advantage offered by a government representative. Furthermore, the Company's directors, employees, contractors and representatives must not act outside of the scope of their official roles in order to assist private entities or persons in their dealings with the Company where this would result in unwarranted preferential treatment to any person or organization. Under no circumstances shall Company funds be used to make political contributions to political parties or candidates even if such contributions are permitted by local laws.

3.2 Facilitation Payments

Although the CFPOA and the FCPA and any other applicable law may permit them, facilitation payments, which are payments to government officials or employees to expedite routine services, are prohibited.

3.3 Donations and Charitable Contributions

All donations and charitable contributions made by the Company must follow the Corporate Policy: Charitable Giving. The Company will not make donations and charitable contributions in circumstances which could reasonably be seen to infringe the principles set forth in sections 3.1 and 3.2, above.

3.4 Books and Records

Prior to paying or authorizing a payment to a domestic or foreign official or government employee, the Company's directors, employees, contractors and representatives must ensure that no part of such payment is to be made for any purpose other than that to be fully and accurately described in the Company's books and records. All payments to a domestic or foreign official or government employee must be recorded and reported as such. Misrepresentative entries are not to be made in the books and records of the Company.

3.5 Investigations

While the Company will cooperate fully with government or regulatory investigations pertaining to dealings with domestic or foreign public officials, no director, employee, contractor or representative, other than those specifically authorized under the Company's Disclosure Standard, may respond on behalf of the Company and those persons specifically authorized under the Company's Disclosure Standard must be immediately informed of such government or regulatory investigation upon receipt of the initial inquiry. The authorized spokespersons for the Company are the Chair of the Board of Directors, President and Chief Executive Officer, Chief Financial Officer, Executive Vice-President, Growth, Senior Vice-President, General Counsel and Corporate Secretary, Senior Vice-President, People and the Vice-President of Investor Relations. Any request for information during a government or regulatory investigation must be immediately directed to any such spokesperson.

4.0 Gifts, Meals and Entertainment

As the Company expects employees, contractors and representatives to conduct business in a way that avoids even the perception of illegal or unethical conduct, when offering or receiving entertainment, gifts, favours or meals, the following standards should be followed:

- The entertainment, gift, favour or meal should be incidental or customary hospitality and of nominal value; it cannot be meant or perceived to influence the recipient's judgment or to secure preferential treatment for the giver.
- The entertainment, gift, favour or meal should justify a definite business purpose and be appropriate to the person's responsibilities.
- Public disclosure of the receipt of any entertainment, gift, favour or meal, or the potential for public disclosure to occur, must not embarrass the Company or the recipient.
- In general, the receipt by any director, employee, contractor or representative of entertainment, gift, favour or meal valued at more than US\$200 may carry the presumption of a conflict of interest and should be disclosed to the individual's immediate supervisor. In addition, the individual is responsible for any personal income tax implications.
- Purchasers involved in a bid process should reject all entertainment, gifts, favours or meals.

- Any employee, contractor or representative whose position allows him or her to select, contribute to, or otherwise influence the selection of a supplier or service provider, will inform their immediate supervisor of any situation where a supplier or service provider is related to or has an affiliation with himself/herself. In such circumstances, it is not appropriate for the employee, contractor or representative to participate in the tender process and/or selection of the supplier or service provider.
- Furthermore, any employee, contractor or representative involved in purchase award decisions, who has or whose relative (spouse, immediate family, etc.) has a substantial interest in any contract with a supplier, sale to a supplier, purchase from a supplier or service provided by a supplier, must make that interest known to their immediate supervisor and must not participate in any manner in the relevant contract or provision of goods or services.
- Where an employee's immediate family offers or accepts gifts, meals or entertainment, this infringes on the standards described above.

5.0 Reporting

Should a director, employee, contractor or representative be solicited for or offered a bribe or incentive of any type, or suspect that a bribe or incentive will be solicited, such director, employee, contractor and representative is required to promptly advise the Legal Department.

Any violation of this standard is reportable to the Legal Department directly and, following a review of the situation, may lead to disciplinary action, including dismissal/termination of the director, employee, contractor or representative involved for cause.