

This document is a free translation in English for information purposes only – Original in French

**SIMPLIFIED CASH TENDER OFFER FOR THE COMMON
SHARES OF**



LAUNCHED BY



PRESENTED BY



**INFORMATION RELATING IN PARTICULAR TO LEGAL, FINANCIAL, ACCOUNTING
AND OTHER
CHARACTERISTICS OF IAMGOLD CORPORATION**



This document relating to other information on IAMGOLD Corporation was filed with the *Autorité des marchés financiers* (the French Financial Markets Authority (“AMF”)) on November 12, 2015, in accordance with the provisions of article 231-28 of the AMF’s General Regulations and the AMF instruction No. 2006-07. This document has been prepared under the responsibility of IAMGOLD Corporation.

This document supplements the offer document (*note d’information*) in relation to the simplified cash tender offer filed by IAMGOLD Corporation for the common shares of Euro Ressources S.A., cleared by the AMF on November 12, 2015 under No. 15-578, by way of a statement of compliance dated on the same day (the “**Information Note**”).

Copies of this document and the Information Note are available on the websites of the AMF (www.amf-france.org) and IAMGOLD Corporation (www.iamgold.com), and may be obtained free of charge upon request to Société Générale CORI/COR/FRA, 75886 Paris Cedex 18.

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 simplified cash tender offer, to inform the public of the conditions under which this document will be made available.

This document is a free translation in English for information purposes only – Original in French

TABLE OF CONTENTS

1	REMINDER OF THE MAIN CHARACTERISTICS OF THE OFFER.....	1
2	PRESENTATION OF IAMGOLD.....	1
2.1	General information on IAMGOLD	1
2.2	Group structure chart.....	3
2.3	General information on IAMGOLD share capital.....	3
2.3.1	Share capital	3
2.3.2	Major shareholders.....	4
2.4	Corporate governance.....	4
2.4.1	Executive Officers	4
2.4.2	Board of Directors.....	4
2.4.3	Auditors.....	5
2.4.4	Employees	5
3	BUSINESS OVERVIEW	5
3.1	General description.....	5
3.2	Main interests.....	5
4	FINANCIAL INFORMATION	6
4.1	Financial statements for 2014 and 2013	6
4.2	Interim Financial Statements	12
4.3	Financing of the Offer.....	18
4.4	Auditor’s report	18
5	ADDITIONAL INFORMATION.....	18
6	PERSONS RESPONSIBLE FOR THIS DOCUMENT	18
6.1	Name and position of IAMGOLD’s relevant representatives.....	18
6.2	Statement from the representatives of the Offeror	18

1 REMINDER OF THE MAIN CHARACTERISTICS OF THE OFFER

This document has been established, in accordance with the provisions of article 231-28 of the General Regulations of the AMF, by IAMGOLD Corporation, a federal corporation incorporated in Canada under number 7747993, having its registered office at 401 Bay Street, Suite 3200, PO Box 153, Toronto (Ontario) Canada, M5H 2Y4, (the “**Offeror**” or “**IAMGOLD**”), in the context of its simplified cash tender offer for the common shares of Euro Ressources S.A. (the “**Shares**”), a corporation (*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 their Shares at a price of €2.84 per Share on the terms set out in the Information Note (the “**Offer**”).

The Shares of the Company are admitted to trading on the C compartment of Euronext Paris S.A. under code ISIN FR 0000054678 (mnemonic EUR).

The Offeror, as at the date of the Information Note, directly and indirectly held 54,414,607 Shares representing 87.08% of the share capital and voting rights on the basis of a total number of 62,491,281 Shares and the same number of theoretical voting rights of the Company pursuant to article 223-11 of the General Regulations of the AMF.

The Offer targets all Shares not directly or indirectly held by the Offeror as of the date of the Information Note.

The Offer, which may be followed by a mandatory squeeze-out procedure, will be made under the simplified procedure governed by the articles 233-1 *et seq.* of the General Regulations of the AMF and shall be open for a period of 20 trading days.

In accordance with the provisions of article 231-13 of the AMF General Regulations, the Offer is filed by Société Générale which guarantees the content and the irrevocable nature of the undertakings made by the Offeror in connection with the Offer.

2 PRESENTATION OF IAMGOLD

2.1 General information on IAMGOLD

Corporate name: IAMGOLD Corporation.

Corporate form and applicable legislation: IAMGOLD is a federal corporation incorporated under the Canadian Business Corporations Act (the “**CBCA**”) and is a reporting issuer in all of the provinces and territories of Canada.

Registered office: IAMGOLD’s registered and principal office is at 401 Bay Street, Suite 3200, PO Box 153, Toronto (Ontario) Canada, M5H 2Y4.

Incorporation: IAMGOLD was incorporated under the CBCA with the name “IAMGOLD International African Mining Gold Corporation” by articles of incorporation effective March 27, 1990. By articles of amendment effective June 23, 1995, the outstanding common shares of the Offeror (the “**Common Shares**”) were consolidated on a one-for-4.45 basis. By articles of amendment effective July 19, 1995, the authorized capital of the Offeror was increased by the

This document is a free translation in English for information purposes only – Original in French

creation of an unlimited number of first preference shares (“**First Preference Shares**”), issuable in series, and an unlimited number of second preference shares (“**Second Preference Shares**”), issuable in series, and the “private company” restrictions were deleted. By articles of amendment effective June 27, 1997, the name of the Offeror was changed to “IAMGOLD Corporation”. By articles of amalgamation effective April 11, 2000, IAMGOLD amalgamated with its then wholly-owned subsidiary, 3740781 Canada Ltd. (formerly 635931 Alberta Ltd.). By articles of amalgamation effective January 1, 2004, the Offeror amalgamated with its then wholly-owned subsidiary, Repadre Capital Corporation. Effective March 22, 2006, the Offeror completed a business combination transaction with Gallery Gold Limited and effective November 8, 2006, the Offeror acquired Cambior Inc. by amalgamating a wholly-owned subsidiary, IAMGOLD-Québec Management Inc. (“**IMG-QC**”), with Cambior pursuant to the terms of a court-sanctioned arrangement. By articles of amalgamation effective January 1, 2011, the Offeror amalgamated with its then wholly-owned subsidiary, IAMGOLD Burkina Faso Inc. By articles of amalgamation effective March 1, 2011, the Offeror amalgamated with its then wholly-owned subsidiary, IMG-QC.

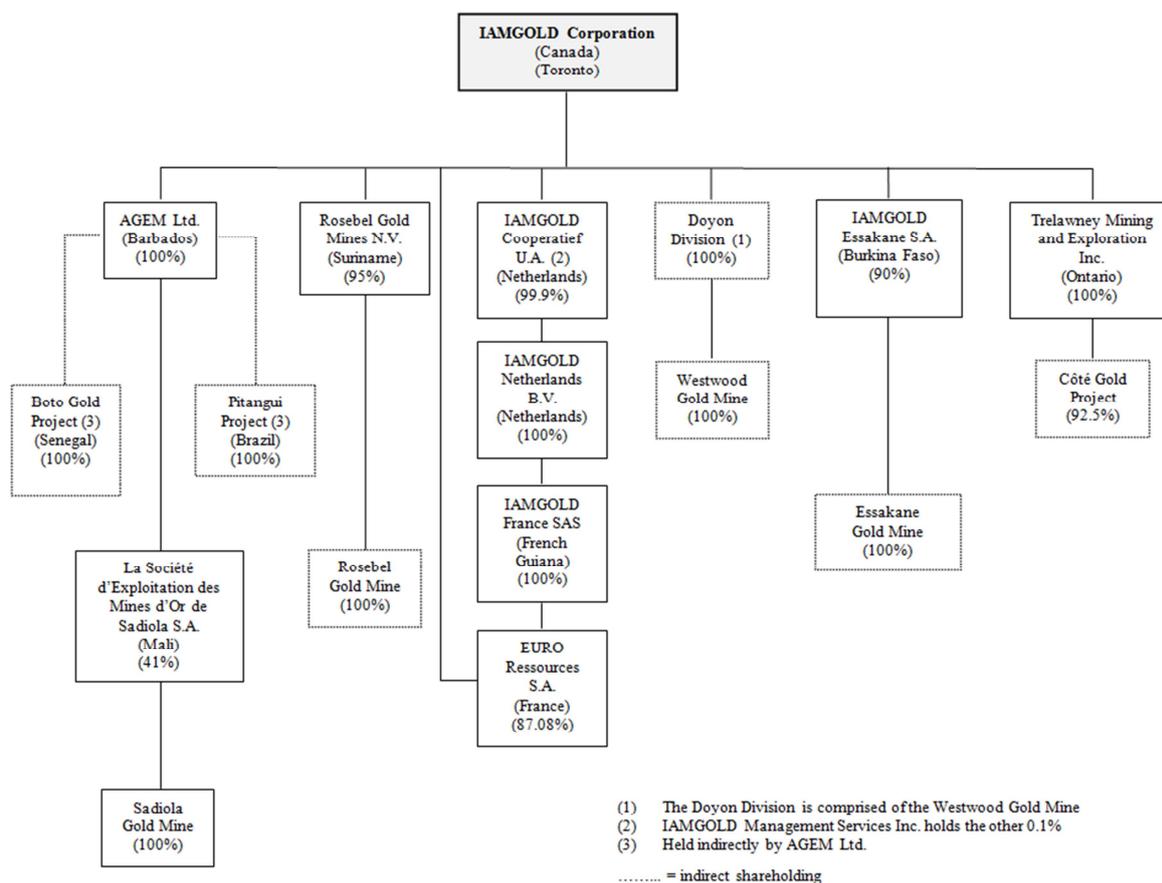
IAMGOLD's articles of amalgamation are available for inspection at IAMGOLD's registered office. In addition, IAMGOLD's annual report which includes IAMGOLD's audited consolidated financial statements for the year ended 31 December 2014 and unaudited interim consolidated financial statements for the three-month periods ended March 31, 2015, June 30, 2015 and September, 30 2015 and for the nine-month period ended September 30, 2015 are publicly available on SEDAR at www.sedar.com.

Corporate purpose: Pursuant to the constating documents of IAMGOLD, there are no restrictions on the business IAMGOLD may carry on. Currently, IAMGOLD is engaged primarily in the exploration for, and the development and production of mineral resource properties throughout the world.

Financial year: IAMGOLD's financial year ends each year on 31 December, its latest financial year ended on 31 December 2014. As of the date of this document, IAMGOLD's latest audited consolidated financial statements, are those for the financial year ended on 31 December 2014. IAMGOLD's latest unaudited interim consolidated financial statements are those for the three-month periods ended March 31, 2015, June 30, 2015 and September 30, 2015 and for the nine-month period ended September 30, 2015.

2.2 Group structure chart

IAMGOLD is the holding company of a mid-tier mining group of companies, (the “IAMGOLD Group”). A structure chart of the significant subsidiaries and interests of the IAMGOLD Group is set forth below:



2.3 General information on IAMGOLD share capital

2.3.1 Share capital

IAMGOLD has 391,398,206 Common Shares issued and outstanding. Its share capital amounts to US\$ 2,363,202,000.

IAMGOLD is authorized to issue an unlimited number of First Preference Shares, an unlimited number of Second Preference Shares and an unlimited number of Common Shares, of which 391,398,206 Common Shares and no First Preference Shares or Second Preference Shares were issued and outstanding as at September 30, 2015.

Each Common Share entitles the holder thereof to one vote at all meetings of shareholders other than meetings at which only holders of another class or series of shares are entitled to vote. Each Common Share entitles the holder thereof, subject to the prior rights of the holders of the First

This document is a free translation in English for information purposes only – Original in French

Preference Shares and the Second Preference Shares, to receive any dividends declared by the directors of IAMGOLD and the remaining property of IAMGOLD upon dissolution.

The shares of IAMGOLD are listed on the Toronto Stock Exchange and New York Stock Exchange.

2.3.2 Major shareholders

To the knowledge of IAMGOLD, as of November 12, 2015, the only shareholder holding more than 5% of IAMGOLD's shareholding is Van Eck Associates Corporation ("VEAC"). The foregoing is based on the latest SEDAR filing of VEAC under Canadian Regulation NI 62-103 dated May 8, 2015, whereby VEAC reported that as of April 30, 2015, it held 56,622,600 Common Shares, then representing approximately 14.47% of the total issued and outstanding Common Shares of the Offeror.

2.4 **Corporate governance**

At IAMGOLD, the roles of (i) President and Chief Executive Officer and (ii) Chairman of the Board of directors are separate and are exercised by two distinct individuals. Mr. Stephen J.J. Letwin, as President and Chief Executive Officer of IAMGOLD, has responsibility over the day to day operations of IAMGOLD. The Chairman of the Board of directors, Mr. Donald K. Charter's responsibilities include presiding at directors meetings and shareholders' meetings, ensuring that the Board of directors works as a cohesive team and acting as liaison between the Board of directors and management of IAMGOLD.

2.4.1 Executive Officers

Name	Title
Stephen J.J. Letwin	President and Chief Executive Officer
P. Gordon Stothart	Executive Vice President & Chief Operating Officer
Carol T. Banducci	Executive Vice President & Chief Financial Officer
Benjamin R. Little	Senior Vice President, Corporate Affairs, HSS & People
Craig S. MacDougall	Senior Vice President, Exploration
Jeffery A. Snow	Senior Vice President, Business Development and General Counsel

2.4.2 Board of Directors

The Board of directors' duties and responsibilities are to supervise the management of the business and affairs of IAMGOLD, and to act with a view towards the best interests of IAMGOLD. As of November 12, 2015, the list of IAMGOLD's directors is as follows:

This document is a free translation in English for information purposes only – Original in French

Name	Country of residence	Principal occupation	Director since
Donald K. Charter	Etobicoke, Ontario, Canada	Chairman of the Board of directors of IAMGOLD	1994 (appointed Chairman in 2015)
Stephen J.J. Letwin	Toronto, Ontario, Canada	Director, President and Chief Executive Officer of IAMGOLD	2010
John E. Caldwell	Toronto, Ontario, Canada	Director of IAMGOLD	2006
W. Robert Dengler	Aurora, Ontario, Canada	Director of IAMGOLD	2005
Richard J. Hall	Silverthorne, Colorado, United States of America	Director of IAMGOLD	2012
Mahendra Naik	Markham, Ontario, Canada	Director of IAMGOLD	1990
Timothy R. Snider	Tucson, Arizona, United States of America	Director of IAMGOLD	2011

A copy of IAMGOLD's Board of Directors' Charter is available on its website (www.iamgold.com).

2.4.3 Auditors

KPMG LLP are the IAMGOLD's external auditors and have reported to the shareholders on the IAMGOLD's consolidated financial statements for the year ended December 31, 2014 in their report dated February 18, 2015.

2.4.4 Employees

As at December 31, 2014, the Offeror employed approximately 5,000 individuals worldwide including contractor-employees.

3 BUSINESS OVERVIEW

3.1 General description

IAMGOLD is the holding company of the IAMGOLD Group, a mid-tier mining group of companies with four operating gold mines on three continents. A solid base of strategic assets in North and South America and West Africa is complemented by development and exploration projects and continued assessment of accretive acquisition opportunities.

3.2 Main interests

Through its holdings, IAMGOLD has interests in various operations, development assets and exploration properties. As at the date hereof, IAMGOLD's main holdings are the following:

This document is a free translation in English for information purposes only – Original in French

- a direct 90% interest in IAMGOLD Essakane S.A., the holder of mining rights and owner of the assets comprising the Essakane Gold Mine, located in Burkina Faso, and manager of the operations thereat;
- a direct 95% interest in Rosebel Gold Mines N.V., the holder of mining rights and owner of assets comprising the Rosebel gold mine, located in Suriname, and manager of the operations thereat;
- a direct 100% holder of mining rights and owner of assets comprising the Westwood Gold Mine, located in the Province of Quebec, Canada, and manager of the assets thereat;
- an indirect 41% interest in La Société d'Exploitation des Mines d'Or de Sadiola S.A., the holder of the mining rights and owner of the assets comprising the Sadiola gold mine, located in Mali;
- an aggregate 87.08% interest in EURO RESSOURCES, which currently receives royalty payments from IAMGOLD in relation to the Rosebel gold mine, as described in Section 1.2.1.2 of the Information Note;
- an indirect 100% interest in Trelawney Mining and Exploration Inc., which itself indirectly owns and operates a 92.5% interest in the “Côté Gold Project”, a development project consisting of several mining properties located in Ontario, Canada; and
- direct and indirect 100% interests in development projects in Senegal (the Boto Gold Project) and Brazil (the Pitangui Project).

For more details on IAMGOLD Group's activities, please refer to the Annual Information Form for the year ended December 31, 2014 and dated March 25, 2015, which is available on IAMGOLD's website (www.iamgold.com) and on SEDAR (www.sedar.com).

4 FINANCIAL INFORMATION

4.1 Financial statements for 2014 and 2013

The data below are extracts (without the notes thereto) of the consolidated annual financial statements of IAMGOLD for the 2014 and 2013 financial years. Such consolidated financial statements have been prepared in accordance with International Financial Reporting Standards, as issued by the International Accounting Standards Board, and have been audited without any reservations or observations by the auditors.

The complete version of these financial statements is contained in the Annual Report for the year ended December 31, 2014, which is available on IAMGOLD's website (www.iamgold.com) and on SEDAR (www.sedar.com).

This document is a free translation in English for information purposes only – Original in French

Consolidated Balance Sheets

(In millions of U.S. dollars)	December 31, 2014	December 31, 2013
Assets		
Current assets		
Cash and cash equivalents	\$ 158.5	\$ 222.3
Gold bullion (market value - \$162.5; December 31, 2013)	96.9	96.9
Income taxes receivable	0.2	37.2
Receivables and other current assets	55.5	80.0
Inventories	245.1	300.2
Assets held for sale	628.5	—
	1,184.7	736.6
Non-current assets		
Deferred income tax assets	—	74.0
Investments in associates and joint ventures	56.4	65.5
Property, plant and equipment	2,152.9	2,520.4
Exploration and evaluation assets	544.8	533.3
Income taxes receivable	67.4	31.6
Other assets	216.6	229.0
	3,038.1	3,453.8
	\$ 4,222.8	\$4,190.4
Liabilities and Equity		
Current liabilities		
Accounts payable and accrued liabilities	\$ 169.5	\$ 185.6
Income taxes payable	8.7	12.1
Current portion of provisions	13.7	11.4
Other liabilities	36.2	6.2
Liabilities held for sale	167.0	—
	395.1	215.3
Non-current liabilities		
Deferred income tax liabilities	165.5	212.3
Provisions	297.7	247.0
Long-term debt	641.7	640.3
Other liabilities	59.2	3.0
	1,164.1	1,102.6
	1,559.2	1,317.9
Equity		
Equity attributable to IAMGOLD shareholders		
Common Shares	2,322.7	2,317.6
Contributed surplus	38.2	35.2
Retained earnings	301.2	465.1
Accumulated other comprehensive income (loss)	(43.6)	13.3
	2,618.5	2,831.2
Non-controlling interests	45.1	41.3
	2,663.6	2,872.5
Contingencies and commitments		
	\$ 4,222.8	\$ 4,190.4

This document is a free translation in English for information purposes only – Original in French

Consolidated Statements of Earnings

(In millions of U.S. dollars, except per share amounts)	Years ended December 31,	
	2014	2013
Continuing Operations		
Revenues	\$ 1,007.9	\$ 947.5
Cost of sales	892.9	668.5
General and administrative expenses	44.8	48.4
Exploration expenses	42.7	69.2
Impairment charges	—	888.1
Other expenses	70.1	1.6
Operating Costs	1,050.5	1,675.8
Losses from operations	(42.6)	(728.3)
Share of net losses from investments in associates and joint ventures, net of income taxes	(26.2)	(67.4)
Finance costs	(26.5)	(22.9)
Foreign exchange losses	(8.2)	(4.9)
Interest income and derivatives and other investment losses	(40.2)	(102.1)
Losses before income taxes	(143.7)	(925.6)
Income taxes	(117.9)	34.9
Net losses from continuing operations	(261.6)	(890.7)
Net earnings from discounted operations, net of income taxes	62.7	30.1
Net losses	\$ (198.9)	\$ (860.6)
Net losses from continuing operations attributable to		
Equity holders of IAMGOLD	\$ (269.5)	\$ (862.6)
Non-controlling interests	7.9	(28.1)
Net losses from continuing operations	\$ (261.6)	\$ (890.7)
Net losses attributable to		
Equity holders of IAMGOLD	\$ (206.8)	\$ (832.5)
Non-controlling interests	7.9	(28.1)
Net losses	\$ (198.9)	\$ (860.6)
Attributable to equity holders of IAMGOLD		
Weighted average number of Common Shares outstanding (in millions)		
Basic and diluted	376.8	376.6
Losses per share from continuing operations (\$ share)		
Basic	\$ (0.72)	\$ (2.29)
Diluted	\$ (0.72)	\$ (2.29)
Earnings per share from discounted operation (\$ per share)		
Basic	\$ 0.17	\$ 0.08
Diluted	\$ 0.17	\$ 0.08
Net losses per share including discounted operations (\$ per share)		
Basic	\$ (0.55)	\$ (2.21)
Diluted	\$ (0.55)	\$ (2.21)

This document is a free translation in English for information purposes only – Original in French

Consolidated Statements of Comprehensive Income

(In millions of U.S. dollars)	Years ended December 31,	
	2014	2013
Net losses	\$ (198.9)	\$ (860.6)
Other comprehensive loss, net of income taxes		
Items that will not be reclassified to profit or loss		
Movement in marketable securities fair value reserve		
Net unrealized change in fair value of marketable securities	(9.1)	(46.9)
Net realized change in fair value of marketable securities	5.2	13.5
Tax impact	(0.5)	4.6
	(4.4)	(28.8)
Items that may be reclassified to profit or loss		
Movement in cash flow hedge fair value reserve from continuing operations		
Effective portion of changes in fair value of cash flow hedges	(2.1)	—
Time value of options and forward element of forward contracts excluded from hedge relationship	(5.1)	—
Net change in fair value of cash flow hedge reclassified	(2.6)	—
Net change in time value of options and forward element of forward contracts reclassified	2.3	—
Tax impact	0.4	—
Movement in cash flow hedge fair value reserve from discontinued operations, net of tax	(1.6)	—
	(8.7)	—
Currency translation adjustment	(2.7)	(0.3)
Other from discontinued operations	1.8	1.4
Total other comprehensive loss	(14.0)	(27.7)
Comprehensive loss	\$ (212.9)	\$ (888.3)
Comprehensive loss attributable to		
Equity holders of IAMGOLD	\$ (220.8)	\$ (860.2)
Non-controlling interests	7.9	(28.1)
	\$ (212.9)	\$ (888.3)
Total comprehensive loss attributable to equity holders arises from:		
Comprehensive loss from continuing operations	\$ (275.8)	\$ (918.4)
Comprehensive income from discontinued operations	62.9	30.1
Comprehensive loss	\$ (212.9)	\$ (888.3)

This document is a free translation in English for information purposes only – Original in French

Consolidated Statements of Changes in Equity

(In millions of U.S. dollars)	Years ended December 31,	
	2014	2013
Common Shares		
Balance, beginning of the year	\$ 2,317.6	\$ 2,315.8
Issued shares for share based compensation	5.1	1.8
Balance, end of the year	2,322.7	2,317.6
Contributed surplus		
Balance, beginning of the year	35.2	26.7
Issued shares for share based compensation	(5.1)	(1.6)
Share based compensation	8.1	10.1
Balance, end of the year	38.2	35.2
Retained earnings		
Balance, beginning of the year	465.1	1,343.2
IFRS 9 transition adjustment, net of income taxes	41.1	—
Adjusted balance, beginning of the year	506.2	1,343.2
Net losses attributable to equity holders of IAMGOLD	(206.8)	(832.5)
Dividends to equity holders of IAMGOLD	—	(47.0)
Other	1.8	1.4
Balance, end of the year	301.2	465.1
Accumulated other comprehensive income (loss)		
Marketable securities fair value reserve		
Balance, beginning of the year	13.6	42.4
IFRS 9 transition adjustment, net of income taxes	(41.1)	—
Adjusted balance, beginning of the year	(27.5)	42.4
Net change in fair value of marketable securities, net of income taxes	(4.4)	(28.8)
Balance, end of the year	(31.9)	13.6
Cash flow hedge fair value reserve		
Balance, beginning of the year	—	—
Net change in fair value of cash flow hedges, net of income taxes	(8.7)	—
Balance, end of the year	(8.7)	—
Currency translation adjustment		
Balance, beginning of the year	(0.3)	—
Change for the year	(2.7)	(0.3)
Balance, end of the year	(3.0)	(0.3)
Total accumulated other comprehensive income (loss)	(43.6)	13.3
Equity attributable to IAMGOLD shareholders	2,618.5	2,831.2
Non-controlling interests		
Balance, beginning of the year	41.3	76.7
Net earnings (losses) attributable to non-controlling interests	7.9	(28.1)
Dividends to non-controlling interests	(4.1)	(7.3)
Balance, end of the year	45.1	41.3
	\$ 2,663.6	\$ 2,872.5

This document is a free translation in English for information purposes only – Original in French

Consolidated Statements of Cash Flows

(In millions of U.S. dollars)	Years ended December 31,	
	2014	2013
Operating activities		
Net losses	\$ (198.9)	\$ (860.6)
Adjustments for:		
Finance costs	28.0	24.4
Depreciation expense	231.2	175.2
Changes in estimates of asset retirement obligations at closed sites	48.7	(8.8)
Income taxes	155.1	(9.2)
Impairment charges (reversals) of investments in associates and marketable securities	(3.4)	69.1
Impairment charges	—	888.1
Share of net losses from investments in associates and joint ventures, net of income taxes	26.2	83.9
Effects of exchange rate fluctuation on cash and cash equivalents	9.2	0.5
Other non-cash items	68.3	63.6
Adjustments for cash items	(14.5)	7.4
Movements in non-cash working capital items and non-current ore stockpiles	(5.1)	(59.3)
Cash from operating activities, before income taxes paid	344.8	374.3
Income taxes paid	(32.6)	(128.0)
Net cash from operating activities	312.2	246.3
Investing activities		
Property, plant and equipment		
Capital expenditures	(343.7)	(617.4)
Capitalized borrowing costs	(22.1)	(19.5)
Proceeds on sales and leaseback	31.5	—
Proceeds from disposals	2.4	1.4
Advances to related parties	(10.1)	(57.7)
Repayments from related parties	24.8	10.0
Capital expenditures for exploration and evaluation assets	(10.9)	—
Other investing activities	8.4	(5.1)
Net cash used in investing activities	(319.7)	(688.3)
Financing activities		
Dividends paid	(4.1)	(102.4)
Interest paid	(22.7)	(25.8)
Other	(8.3)	(4.3)
Net cash used in financing activities	(35.1)	(132.5)
Effects of exchange rate fluctuation on cash and cash equivalents	(9.2)	(0.5)
Decrease in cash and cash equivalents	(51.8)	(575.0)
Cash and cash equivalents, beginning of the year	222.3	797.3
Cash and cash equivalents held for sale	(12.0)	—
Cash and cash equivalents, end of the year	\$ 158.5	\$ 222.3

This document is a free translation in English for information purposes only – Original in French

4.2 Interim Financial Statements

The data below are extracts (without the notes thereto) of the consolidated financial statements (without the notes thereto) of IAMGOLD for the nine-month periods ended September 30, 2014 and September 30, 2015. Such consolidated financial statements have been prepared in accordance with IAS 34, Interim Financial Reporting and have not been audited by the auditors.

The complete version of these interim financial statements is contained in the 2015 report for the third quarter ended September 30, 2015, which is available on IAMGOLD's website (www.iamgold.com) and on SEDAR (www.sedar.com).

This document is a free translation in English for information purposes only – Original in French

Consolidated Balance Sheets

(Unaudited) (In millions of U.S. dollars)	September 30, 2015	December 31, 2014
Assets		
Current assets		
Cash and cash equivalents	\$ 632.8	\$ 158.5
Gold bullion (market value - \$150.6; December 31, 2014 - \$162.5)	97.4	96.9
Income taxes receivable	2.2	0.2
Receivables and other current assets	38.0	55.5
Inventories	269.0	245.1
Assets held for sale	—	628.5
	1,039.4	1,184.7
Non-current assets		
Investments in associates and joint ventures	56.4	56.4
Property, plant and equipment	2,095.5	2,152.9
Exploration and evaluation assets	551.1	544.8
Income taxes receivable	41.0	67.4
Other assets	236.9	216.6
	2,980.9	3,038.1
	\$ 4,020.3	\$ 4,222.8
Liabilities and Equity		
Current liabilities		
Accounts payable and accrued liabilities	\$ 162.3	\$ 169.5
Income taxes payable	6.5	8.7
Current portion of provisions	8.7	13.7
Current portion of other liabilities	55.0	36.2
Liabilities held for sale	—	167.0
	232.5	395.1
Non-current liabilities		
Deferred income tax liabilities	186.0	165.5
Provisions	303.4	297.7
Long-term debt	627.8	641.7
Other liabilities	51.0	59.2
	1,168.2	1,164.1
	1,400.7	1,559.2
Equity		
Equity attributable to IAMGOLD shareholders		
Common Shares	2,363.2	2,322.7
Contributed surplus	37.1	38.2
Retained earnings	221.8	301.2
Accumulated other comprehensive loss	(47.8)	(43.6)
	2,574.3	2,618.5
Non-controlling interests	45.3	45.1
	2,619.6	2,663.6
Contingencies and commitments		
	\$ 4,020.3	\$ 4,222.8

This document is a free translation in English for information purposes only – Original in French

Consolidated Statements of Earnings

(Unaudited) (In millions of U.S. dollars, except per share amounts)	Three months ended September 30,		Nine months ended September 30,	
	2015	2014	2015	2014
Continuing Operations				
Revenues	\$ 207.6	\$ 286.7	\$ 678.8	\$ 735.4
Cost of sales	227.6	261.4	688.1	653.4
General and administrative expenses	9.3	12.2	29.9	34.3
Exploration expenses	6.5	10.2	24.1	30.8
Other expenses	6.4	7.7	14.8	23.1
Operating costs	249.8	291.5	756.9	741.6
Loss from operations	(42.2)	(4.8)	(78.1)	(6.2)
Share of net earnings (loss) from investments in associates and joint ventures, net of income taxes	(0.4)	(3.2)	5.3	(20.9)
Finance costs	(9.5)	(9.1)	(29.2)	(16.2)
Foreign exchange gain (loss)	1.1	(1.1)	3.9	(1.8)
Interest income and derivatives and other investment gains (losses)	(25.9)	0.4	16.8	7.2
Loss before income taxes	(76.9)	(17.8)	(81.3)	(37.9)
Income taxes	(8.0)	(61.5)	(36.5)	(75.9)
Net loss from continuing operations	(84.9)	(79.3)	(117.8)	(113.8)
Net earnings from discontinued operations	1.2	12.0	41.8	36.0
Net loss	\$ (83.7)	\$ (67.3)	\$ (76.0)	\$ (77.8)
Net loss from continuing operations attributable to				
Equity holders of IAMGOLD Corporation	\$ (85.0)	\$ (84.5)	\$ (121.2)	\$ (120.8)
Non-controlling interests	0.1	5.2	3.4	7.0
Net loss from continuing operations	\$ (84.9)	\$ (79.3)	\$ (117.8)	\$ (113.8)
Net loss attributable to				
Equity holders of IAMGOLD Corporation	\$ (83.8)	\$ (72.5)	\$ (79.4)	\$ (84.8)
Non-controlling interests	0.1	5.2	3.4	7.0
Net loss	\$ (83.7)	\$ (67.3)	\$ (76.0)	\$ (77.8)
Attributable to equity holders of IAMGOLD Corporation				
Weighted average number of Common Shares outstanding (in millions) - Basic and diluted	391.4	376.9	389.3	376.8
Basic and diluted loss per share from continuing operations (\$ per share)	\$ (0.22)	\$ (0.22)	\$ (0.31)	\$ (0.32)
Basic and diluted earnings per share from discontinued operations (\$ per share)	\$ 0.01	\$ 0.03	\$ 0.11	\$ 0.09
Basic and diluted loss per share (\$ per share)	\$ (0.21)	\$ (0.19)	\$ (0.20)	\$ (0.23)

This document is a free translation in English for information purposes only – Original in French

Consolidated Statements of Comprehensive Income

(Unaudited) (In millions of U.S. dollars)	Three months ended September 30,		Nine months ended September 30,	
	2015	2014	2015	2014
Net loss	\$ (83.7)	\$ (67.3)	\$ (76.0)	\$ (77.8)
Other comprehensive income (loss), net of income taxes				
Items that will not be reclassified to profit or loss				
Movement in marketable securities fair value reserve				
Net unrealized change in fair value of marketable securities	(4.3)	(2.6)	(6.1)	(0.4)
Net realized change in fair value of marketable securities	—	0.1	5.3	0.8
Tax impact	0.4	—	0.4	(0.7)
	(3.9)	(2.5)	(0.4)	(0.3)
Items that may be reclassified to profit or loss				
Movement in cash flow hedge fair value reserve from continuing operations				
Effective portion of changes in fair value of cash flow hedges	(4.6)	(5.7)	(28.5)	2.6
Time value of options and forward contracts excluded from hedge relationship	(0.9)	0.2	3.4	(2.2)
Net change in fair value of cash flow hedge reclassified	7.3	(0.1)	22.0	(0.3)
Time value of options and forward contracts reclassified	(0.1)	1.0	(0.6)	2.1
Tax impact	(0.6)	1.2	(0.4)	(0.6)
Movement in cash flow hedge fair value reserve from discontinued operations, net of income taxes	—	(1.1)	1.6	0.7
	1.1	(4.5)	(2.5)	2.3
Currency translation adjustment	(1.6)	(0.7)	(1.3)	(2.6)
Total other comprehensive loss	(4.4)	(7.7)	(4.2)	(0.6)
Comprehensive loss	\$ (88.1)	\$ (75.0)	\$ (80.2)	\$ (78.4)
Comprehensive loss attributable to:				
Equity holders of IAMGOLD Corporation	\$ (88.2)	\$ (80.2)	\$ (83.6)	\$ (85.4)
Non-controlling interests	0.1	5.2	3.4	7.0
Comprehensive loss	\$ (88.1)	\$ (75.0)	\$ (80.2)	\$ (78.4)
Comprehensive loss arises from:				
Continuing operations	\$ (89.3)	\$ (85.9)	\$ (123.6)	\$ (115.1)
Discontinued operations	1.2	10.9	43.4	36.7
Comprehensive loss	\$ (88.1)	\$ (75.0)	\$ (80.2)	\$ (78.4)

This document is a free translation in English for information purposes only – Original in French

Consolidated Statements of Changes in Equity

(Unaudited) (In millions of U.S. dollars)	Nine months ended September 30,	
	2015	2014
Common Shares		
Balance, beginning of the period	\$ 2,322.7	\$ 2,317.6
Issuance of shares for share-based compensation	5.2	4.9
Issuance of flow-through shares	35.3	—
Balance, end of the period	2,363.2	2,322.5
Contributed surplus		
Balance, beginning of the period	38.2	35.2
Issuance of shares for share-based compensation	(5.4)	(4.9)
Share-based compensation	4.3	6.0
Balance, end of the period	37.1	36.3
Retained earnings		
Balance, beginning of the period	301.2	465.1
IFRS 9 transition adjustment, net of income taxes	—	41.1
Adjusted balance, beginning of the period	301.2	506.2
Net loss attributable to equity holders of IAMGOLD	(79.4)	(84.8)
Balance, end of the period	221.8	421.4
Accumulated other comprehensive (loss)		
Marketable securities fair value reserve		
Balance, beginning of the period	(31.9)	13.6
IFRS 9 transition adjustment, net of income taxes	—	(41.1)
Adjusted balance, beginning of the period	(31.9)	(27.5)
Net change in fair value of marketable securities, net of income taxes	(0.4)	(0.3)
Balance, end of the period	(32.3)	(27.8)
Cash flow hedge fair value reserve		
Balance, beginning of the period	(8.7)	—
Net change in fair value of cash flow hedges, net of income taxes	(2.5)	2.3
Balance, end of the period	(11.2)	2.3
Currency translation adjustment		
Balance, beginning of the period	(3.0)	(0.3)
Change for the period	(1.3)	(2.6)
Balance, end of the period	(4.3)	(2.9)
Total accumulated other comprehensive loss	(47.8)	(28.4)
Equity attributable to IAMGOLD shareholders	2,574.3	2,751.8
Non-controlling interests		
Balance, beginning of the period	45.1	41.3
Net earnings attributable to non-controlling interests	3.4	7.0
Dividends to non-controlling interests	(3.2)	(2.2)
Balance, end of the period	45.3	46.1
	\$2,619.6	\$ 2,797.9

This document is a free translation in English for information purposes only – Original in French

Consolidated Statements of Cash Flows

(Unaudited) (In millions of U.S. dollars)	Three months ended September 30,		Nine months ended September 30,	
	2015	2014	2015	2014
Operating activities				
Net loss	\$ (83.7)	\$ (67.3)	\$ (76.0)	\$ (77.8)
Adjustments for:				
Finance costs	9.5	9.5	29.8	17.5
Depreciation expense	69.1	72.3	199.5	173.2
Changes in estimates of asset retirement obligations at closed sites	1.9	1.8	4.5	9.1
Income taxes	8.0	70.7	36.5	98.4
Impairment (reversal of impairment) of investments in associates	0.3	—	0.3	(3.4)
Share of net (earnings) loss from investments in associates and joint ventures, net of income taxes	0.4	3.2	(5.3)	20.9
Gain on purchase of senior unsecured notes	(2.6)	—	(3.5)	—
Gain on sale of royalty asset	—	—	(43.5)	—
Effects of exchange rate fluctuation on cash and cash equivalents	4.1	2.1	13.7	7.5
Other non-cash items	40.0	5.1	26.3	18.7
Adjustments for cash items	(15.0)	(2.3)	(43.8)	(9.6)
Movements in non-cash working capital items and non-current ore stockpiles	(25.1)	26.4	(63.8)	16.6
Cash from operating activities, before income taxes paid	6.9	121.5	74.7	271.1
Income taxes received (paid)	2.9	(6.2)	(3.2)	(30.9)
Net cash from operating activities	9.8	115.3	71.5	240.2
Investing activities				
Property, plant and equipment				
Capital expenditures	(42.1)	(71.7)	(142.2)	(282.2)
Capitalized borrowing costs	—	—	(5.7)	(20.6)
Proceeds on sales and leaseback	—	6.4	—	31.5
Proceeds from disposals	0.5	0.6	0.9	0.9
Net Proceeds from disposal of discontinued operations	1.5	—	491.2	—
Proceeds from sale of royalty asset	—	—	52.5	—
Advances to related parties	(0.3)	(1.1)	(2.9)	(6.4)
Repayments from related parties	0.2	7.8	0.2	8.5
Dividends from related parties	—	—	4.1	—
Capital expenditures for Exploration and evaluation assets	(1.3)	(3.1)	(5.1)	(7.8)
Other investing activities	—	0.8	13.4	1.0
Net cash from (used in) investing activities	(41.5)	(60.3)	406.4	(275.1)
Financing activities				
Dividends paid to non-controlling interests	—	—	(3.2)	(2.2)
Interest paid	(0.3)	(0.3)	(17.5)	(1.8)
Purchase of senior unsecured notes	(7.0)	—	(11.5)	—
Proceeds from issuance of flow-through shares	—	—	39.3	—
Other	(2.7)	(2.3)	(9.0)	(5.4)
Net cash used in financing activities	(10.0)	(2.6)	(1.9)	(9.4)
Effects of exchange rate fluctuation on cash and cash equivalents	(4.1)	(2.1)	(13.7)	(7.5)
Increase (decrease) in cash and cash equivalents	(45.8)	50.3	462.3	(51.8)
Cash and cash equivalents, beginning of the period	678.6	120.2	158.5	222.3
Cash and cash equivalents held for sale, beginning of the period	—	—	12.0	—

This document is a free translation in English for information purposes only – Original in French

(Unaudited) (In millions of U.S. dollars)	Three months ended September 30,		Nine months ended September 30,	
	2015	2014	2015	2014
Cash and cash equivalents, end of the period	\$ 632.8	\$ 170.5	\$ 632.8	\$ 170.5

4.3 Financing of the Offer

The Offeror will fund the Offer from existing cash resources.

4.4 Auditor's report

The auditors' report relating to the consolidated financial statements of IAMGOLD for the fiscal year ended December 31, 2014 is included in IAMGOLD annual report for 2014 (page 40), which is available on IAMGOLD's website (www.iamgold.com) and on SEDAR(www.sedar.com).

5 ADDITIONAL INFORMATION

Additional information relating to IAMGOLD may be found on SEDAR at www.sedar.com and IAMGOLD's website at 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.

6 PERSONS RESPONSIBLE FOR THIS DOCUMENT

6.1 Name and position of IAMGOLD's relevant representatives

Stephen J.J. Letwin, President and Chief Executive Officer

Gordon Stothart, Executive Vice President and Chief Operating Officer

6.2 Statement from the representatives of the Offeror

"We hereby certify that this document, which was filed with the AMF on November 12, 2015 and which will be released at the latest on the day before the simplified cash tender offer opens, includes all the information on IAMGOLD as required by the provisions of Article 231-28 of the AMF General Regulations and by article 5 of AMF Instruction No. 2006-07 (as amended) in relation to the the simplified cash tender offer initiated by IAMGOLD for the Shares in EURO RESSOURCES. To the best of our knowledge, this information is accurate and is not affected by any omissions that could alter its meaning."

IAMGOLD Corporation

Stephen J.J. Letwin, President and Chief Executive Officer

Gordon Stothart, Executive Vice President and Chief Operating Officer