Initiative for Responsible
Mining Assurance
Aimee Boulanger
Executive Director

Alexander von Bismarck
Environmental Investigation Agency US

February 10th 2026

RE: Opportunity to comment - EIA US report on TFM

Dear Alexander,

On behalf of IRMA, I would like to thank you for EIA's interest in strengthening mining assurance system and holding our work accountable to those most impacted by mining operations.

As requested, please find below our answers to the questions you submitted on February 5th 2026.

1. As of the date of this letter, what is the current status of TFM's assessment under the IRMA Standard? Which phase(s) of the audit and assurance process have been completed and which are ongoing?

As listed on the IRMA website, the on-site audit and in-person stakeholder engagement (Stage 2) was completed by the auditors in November 2025. At the time of receiving this letter, IRMA and the site are waiting for the auditors to share the draft report. Although our general procedures anticipate completion of the initial draft report within 30 days of concluding the onsite audit activities, some sites that are more complicated can take more time to finish. For example, some of the reasons for the delay in the process is to ensure the report is complete, accurate, factually correct and consistent.

2. IRMA's Standard for Responsible Mining requires compliance with the European Union's Numeric Air Quality Standards for pollutants including sulfur dioxide (SO_2). EIA's investigation documents multiple instances of SO_2 concentrations in nearby communities that apparently exceed these thresholds. Will IRMA include these findings within its assessment of TFM?

To provide some context and history, the requirements in IRMA's Standard for Responsible Mining were agreed upon by all six governing houses. While consensus was reached on most best practices across 25+ chapters to reduce negative impacts of mining, there were specific areas where leadership could not agree on a shared metric. Rather than delaying the publication of the entire Standard, IRMA developed a “flag” tool. This transparently identifies areas of disagreement and describes how the topic is currently being handled. By assessing mines against these “flagged” topics, IRMA gathers the real-world data needed to resolve these disputes and inform future revisions of the Standard.

IRMA’s Standard offers mine sites the possibility to either comply with the EU Air Quality Standards (4.3.4.1.) or to undertake a risk-based approach to protecting air quality (4.3.4.2.) because stakeholders differed on whether to use EU Air Quality Standards as the universal metric at the time the standard was being developed. Consequently, as explained in the “flag” related to this requirement (page 153 of the IRMA Standard V1.0), IRMA currently asks mines to disclose which legal air emission standards they are required to meet in their specific jurisdiction, and whether they use a risk-based approach (e.g. 4.3.4.2) to manage emissions, either alongside or instead of specific air quality criteria.

This approach increases transparency for communities who often lack basic information about nearby mining impacts. The data gathered from initial audits is now helping IRMA design updated requirements for Version 2.0 (expected mid-2026), ensuring they align with global best practices for protecting human health and the environment.

As a part of the IRMA current assessment, IRMA expects auditors to review site documentation, interview site personnel, and engage with external stakeholders for a broad understanding of air quality risks associated with the site along with the results of air monitoring. If the evidence considered by auditors does not adequately support assessment against the IRMA standard, there are additional opportunities for evidence to be considered:

- **Supplemental review during IRMA’s optional corrective active period:** Should TFM decide to go for an Optional Corrective Action Period (OCAP) following the sharing of the draft report, new information like this could be included in the final OCAP verification process. Stakeholders could submit a formal request to auditors to consider specific evidence in their ongoing review.
- **Supplemental information by IRMA in the FAQ section of the report:** As a supplement to the auditor’s report, IRMA has at times provided additional information in the FAQ portion of the report package, especially where material information is received after the audit period is complete. You can see an example of this in the FAQs

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for the Mogalakwena audit where complaints received from stakeholders were deemed important to highlight even when not part of the formal audit.

- **Post-publication review:** After the final report is published, anyone could review the report and see how the issues are reflected in the findings. If inconsistencies are identified, they can file a formal complaint through IRMA's Feedback and Complaints process. This process also allows the relevant Certification Body (CB) to review the complaint and supporting information, engage with relevant evidence and impact assessments, and explain the rationale for how audit findings were reached. CBs apply their own internal procedures to address such matters, which may include further review, root cause analysis, and the identification of corrective actions where valid inconsistencies are identified or substantiated during the review process.
- **Off-cycle audit:** Under the CB Requirements (para. 138), auditors may require a short-notice, off-cycle audit in the event of material new information or significant events.

3. EIA's investigation raises concerns about the use of intermittent or episodic emissions monitoring methodologies that may fail to capture short-term SO_2 spikes with significant health impacts. Does IRMA wish to comment?

Audits in the IRMA system are undertaken by third-party auditors. As such, IRMA does not directly audit the sites. We do, however, oversee and ensure the integrity of the audit process, its credibility, transparency, and impartiality.

Specifically on air quality and the mine's air emissions monitoring, the best practice defined in the IRMA Standard require sites to:

- Conduct air-pollution specific impact assessments informed by the use of "air quality modeling and monitoring consistent with widely accepted and documented methodologies to estimate the concentrations, transport and dispersion of mining-related air contaminants" (4.3.1.4)
- Monitor and document ambient air quality and dust associated with the mining project by using personnel trained in air quality monitoring. (4.3.3.1)

- Ensure that ambient air quality and dust monitoring locations are situated around the mine site, related operations and transportation routes and the surrounding environment such that they provide a representative sampling of air quality sufficient to demonstrate compliance or non-compliance with the IRMA air quality and dust criteria, and detect air quality and dust impacts on affected communities and the environment. (4.3.3.2)

The level of conformity with these requirements (as with all the requirements applicable to TFM) must be evaluated and assessed by the auditors. This assessment would generally include review of air quality related documentation (e.g., monitoring plans, monitoring data) and interviews with site personnel, community members, and other stakeholders. This evidence is considered by auditors in order to prepare written justification and conclusions about how the site performs against each requirement. The evidence considered and the justification is documented in the final published report which will be freely and publicly available.

4. From late 2023 onward, residents of Manomapia reported severe respiratory illnesses, nosebleeds, and instances of coughing up blood, which toxicology experts consulted by EIA attribute to SO_2 exposure. Does IRMA wish to comment?

These are serious health issues and important to address. While the IRMA system was not built to collect data over an extended period of time and it cannot alone determine the cause or source of health outcomes like these, it can begin to support a company, surrounding communities and workers to look at where a mine site may be contributing to harm and how to reduce those impacts.

Information that will be gathered during the mine audit that is relevant to gathering insight that can support public health concerns and ways that public health may be better protected can also be found under community health chapter where, the IRMA Standard identifies the following best practices:

- Identify significant potential risks and impacts to community health and safety from mining-related activities. (3.3.1.1)
- Document and implement a community health and safety risk management plan that includes: a. Actions to be taken to mitigate the significant risks and impacts identified during its risk and impact

assessment; and b. Monitoring that will be conducted to ensure that measures to prevent or mitigate impacts remain effective. (3.3.3.1)

- Prioritize the avoidance of risks and impacts over minimization and compensation when developing and implementing measures to mitigate risk and impacts on community health (3.3.3.2)
- Update, as necessary, the community health and safety risk management plan, based on the results of risk and impact monitoring. (3.3.3.3)
- Collaborate with relevant community members and stakeholders, including workers who live in affected communities and individuals or representatives of vulnerable groups, in: a. Scoping of community health and safety risks and impacts related to mining; b. Assessment of significant community health and safety risks and impacts related to mining; c. Development of prevention or mitigation strategies; d. Collection of any data needed to inform the health risk and impact assessment process; and e. Design and implementation of community health and safety monitoring programs. (3.3.5.1)
- Make information on community health and safety risks and impacts and monitoring results publicly available. (3.3.6.1)

The level of conformity with these requirements has to be evaluated and assessed by the auditors. This assessment would generally include review of air quality related documentation (e.g., monitoring plans, monitoring data) and interviews with site personnel, community members, and other stakeholders. This evidence is considered collectively by auditors who then prepare written justification and conclusions about how the site performs against each requirement. The auditors' findings together with the rationale and justification used by auditors will be included in the audit report, which will be freely and publicly available. The findings of the auditors, both in the draft report and in the final report on the performance of the site will be used by the site address non-conformances where gaps are identified.

5. EIA estimates that approximately 12,000 people have been displaced by TFM's operations since 2022. EIA's investigation indicates that the relocation processes seem to have failed to meet the IRMA Standard. Does IRMA wish to comment?

The IRMA assessment process is not pass or fail. IRMA's theory of change is not that IRMA provides validation only to mining companies that are already best practice but instead invites all mining companies into increased transparency measured against best practices to protect people and their lands, and a commitment to improve on the issues most important to the community. Given the complexity of mine sites, it's our hope that mining companies and their communities and workers will use audit results together to identify priorities that most improve people's lives.

IRMA addresses resettlement, which includes both economic and physical displacement of populations, in Chapter 2.4 (with cross-references across multiple other Chapters). Again, the auditors determine the level of the site's performance against each relevant requirement based on triangulation of information through document review as well as extensive stakeholder engagement (independently from the mine); this will be transparently reported in the IRMA audit report and reflected in individual requirement scores.

Please note that currently, resettlement processes that were completed prior to April 30, 2006* (*date of the publication of the first IFC PS which largely informs the requirements in this chapter) can be excluded from assessment under Chapter 2.4 However, if in interviewing stakeholders or reviewing documentation, evidence is found by auditors of human-rights-related impacts associated with historic resettlement programs (completed before 2006) that have not been mitigated or remediated, these impacts are addressed as per Chapter 1.3 which covers human rights. Other unremediated impacts may also be raised by stakeholders and addressed through the operational-level grievance mechanism which is audited and assessed as per Chapter 1.4.

6. What mechanisms does IRMA have in place to ensure that information emerging after the start of an audit — including evidence of new environmental or human rights issues — are incorporated into the assessment outcome?

Beyond what already described in answering the previous questions, information may always be brought forward, and how it is handled depends on the nature of the information and the phase of the audit process. Foremost, at all times, if a concern isn't specific only to the IRMA audit process, we encourage concerns to be brought directly to mining companies. One of IRMA's theories of change is to increase direct dialogue and responsiveness between mining companies, communities, workers and other advocates (while we want to create structure and incentive for that to happen, we hope to move beyond IRMA as a middle broker). We also hope that the IRMA Standard serves as a model for strengthening laws that support responsible mining practices at all operations, and that government agencies are active in holding the concerns between companies and their surrounding communities and companies.

Beyond these notes above, within IRMA's process, additional information can be shared as listed in our response to question #2 above – during the initial audit, after the audit to inform regular surveillance check-ins, and during the reverification (3 years after an initial audit). In between those IRMA process checkpoints, IRMA provides a grievance mechanism which receives concerns related to the audit process, the metrics in the IRMA Standard, or related specifically to a mining company's practices. Where the concerns aren't related to the IRMA process but are about mining practices we forward these concerns to the company (if the person submitting the concern agrees to this sharing) and to auditors to hold for the next performance review.

If there is evidence that the site has failed to address required non-conformity, as defined in the assessment manual, a CB may suspend the achievement level. If the nonconformities that led to suspension are not satisfactorily addressed within six months, the achievement level will be withdrawn.

Finally, IRMA has a Policy on Association which describes significant "unacceptable activities" where IRMA would have grounds to end an entity's association with IRMA, or set conditions to be met for that entity to continue to associate. In most cases, we hope not to end association with mining companies, as IRMA exists with awareness there are significant impacts of mining and we strive to have IRMA's system serve as a tool to many organizations and companies working to reduce the harm of those impacts.

7. EIA has recommended the establishment of a multi-stakeholder body to accompany the IRMA auditing process at TFM, including representatives of local communities and civil society. Does IRMA foresee a role for such mechanisms within its governance or assurance processes?

While IRMA does not currently prescribe the set up of such bodies, we strongly encourage mining sites, civil society, communities and other interested stakeholders to form and participate in such initiatives to increase dialogue and positive outcomes for everyone including during the audit process. One example is the regular dialogue established following the audit of the Unki mine in Zimbabwe between the local community, civil society and the mine.

Additionally, the IRMA Standard specifically requires that sites provides stakeholders with information relevant to their performance against the IRMA standard (see 1.2.4.1) and also requires that companies foster two-way dialogue and meaningful engagement with stakeholders (see 1.2.2.2).

While IRMA does not currently require the disclosure of draft audit reports, we are inviting companies to consider doing so as a way to increase dialogue and trust. One such example is the update provided by Harita Nickel regarding their OCAP process.

8. Following receipt of EIA's preliminary findings shared on October 29, 2025, has IRMA taken any steps to address our findings?

As clarified in our recent correspondence, IRMA did not directly receive the preliminary findings referenced. However, it is important to clarify IRMA's structural role in these matters. IRMA does not directly audit mine sites, assess levels of conformity, or determine achievement levels; these functions are performed by independent, third-party auditors. Consequently, IRMA is not in a position to comment on the performance of individual sites or specific findings in the absence of a finalized audit report.

Our role is to oversee the integrity, credibility, and impartiality of the audit process itself. While IRMA does not "act" on preliminary findings directly, the system is designed to ensure that such information is funneled through the independent audit process or addressed via our grievance mechanisms and association policies. To that end, as highlighted in previous answers, the IRMA system includes several mechanisms to ensure that external evidence and stakeholder concerns are addressed:

- Audit process: IRMA expects auditors to conduct a comprehensive review, including site documentation, interviews with workers, and engagement with external stakeholders to inform their conclusions.
- Grievance mechanism: IRMA maintains a formal grievance mechanism to address complaints regarding the audit process, the conduct of the audit firm. Where the concerns aren't related to the IRMA process but are about mining practices we forward these concerns to the company (if the person submitting the concern agrees to this sharing) and to auditors to hold for the next performance review. This provides a structured channel for stakeholders to raise concerns if they believe information has not been adequately considered.

- Policy on Association: IRMA maintains a Policy on Association that defines "unacceptable activities." This policy provides grounds for IRMA to end an entity's association or set mandatory conditions for continued participation. While IRMA's primary goal is to provide a tool for harm reduction and continuous improvement, we maintain these safeguards to protect the integrity of the system.

9. Is there anything IRMA would like to add regarding the findings of EIA's investigation or IRMA's audit process, either as it concerns TFM specifically or more generally?

IRMA would like to thank EIA for their ongoing engagement and interest in the audit process, and for the evidence it has or will submit to the auditors as they evaluate the performance of this mine against the IRMA Standard. Your ongoing contributions provide valuable insights in service to communities and aligns with our objective of fair and credible assurance processes. Furter to this, your engagement and interest is also a source of learning for IRMA.

We remain available for further questions, and are happy to organize a meeting to discuss our answers if required.

Yours sincerely,

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