

**Jiangxi Copper Company Limited**

**LBMA Responsible Gold Guidance and LBMA Responsible Silver**

**Guidance Compliance**

**Independent Reasonable Assurance Report**

*The year ended 31<sup>st</sup> December 2024*

Independent Reasonable Assurance Report to Jiangxi Copper Company Limited

We were engaged by Jiangxi Copper Company Limited ("Jiangxi Copper") to provide reasonable assurance on its Refiner's Compliance Report for the year ended 31<sup>st</sup> December 2024.

The assurance scope consists of the Refiner's Compliance Report.

Responsibilities

Jiangxi Copper are responsible for the preparation and presentation of the Refiner's Compliance Report in accordance with the LBMA Responsible Gold Guidance and the LBMA Responsible Silver Guidance (the *Guidances*). This responsibility includes establishing and operating risk management and internal controls from which the information is derived and the controls are identified by the directors as relevant for demonstrating compliance with the *Guidances* are the activities described within the Refiner's Compliance Report.

The directors of Jiangxi Copper are responsible for the preparation and presentation of the Refiner's Compliance Report in accordance with the LBMA Responsible Gold Guidance and the LBMA Responsible Silver Guidance (the *Guidances*). This responsibility includes establishing and operating risk management and internal controls from which the information is derived and the controls are identified by the directors as relevant for demonstrating compliance with the *Guidances* are the activities described within the Refiner's Compliance Report.

Our reasonable assurance engagement in order to express a conclusion based on the information in the Refiner's Compliance Report. Our assurance engagement is in accordance with International Standard on Assurance Engagements other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board and the C

Our responsibility is to carry out the work performed. We conducted our work in accordance with the International Auditing and Assurance Standards Board and the C Sourcing Programme - Third Party Audit Guidance (the *Audit Guidance*).

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This report has been prepared for Jiangxi Copper for the purpose of assisting Jiangxi Copper in demonstrating compliance with the *Guidances* and for no other purpose. Jiangxi Copper is responsible for the information in the Refiner's Compliance Report. We do not accept any liability for the information in the Refiner's Compliance Report, or for the conclusions reached in the assurance report.

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Reasonable assurance procedures performed

We planned and performed our work to obtain all the evidence necessary to support our conclusion. These procedures included:

- Enquiries of management to gain an understanding of the Refiner's Compliance Report and the internal controls in place
- Enquiries of relevant staff responsible for the preparation of the Refiner's Compliance Report

Inherent limitations

Non-financial information, such as that included in the Refiner's Compliance Report, is subject to more inherent limitations than financial information, given the more qualitative characteristics of the subject matter and the methods used for determining such information. The methods used by Refiners to comply with the *Guidances* may differ. It is

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Independence and competency statement

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care.

Our firm applies International Standard on Quality Management (ISQM) 1, which is founded on fundamental principles of integrity, objectivity, professional competence and due care.

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Conclusion

In our opinion, the Refiner's Compliance Report of Jiangxi Copper for the year ended 31<sup>st</sup> December 2024, in all material respects, describes fairly the activities undertaken during the period to demonstrate compliance, and management's overall conclusion contained therein is in accordance with the requirements of the LBMA Responsible Gold Guidance and the LBMA Responsible Silver Guidance;

~~Deloitte Touche Tohmatsu Certified Public Accountants LLP~~  
~~德勤·关道明会计师事务所(特殊普通合伙)~~  
Deloitte Touche Tohmatsu Certified Public Accountants LLP

26<sup>th</sup> March 2025  
Beijing, the People's Republic of China