

## Assessment of Company Expectations 2025/26

### Company adherence to the Expectations for EITI supporting companies

Company name	DPM Metals
Sector	Mining
Headquarters	Toronto, Canada
Type	Publicly listed
Date of submission to company (month/year)	January 2026
<b>PREAMBLE</b> <i>MSG Participation</i>	<i>Pursuant to the Guidance on the Expectations for EITI supporting companies, companies are encouraged to participate in national EITI multi-stakeholder groups (MSGs). This data is collected for information purposes.</i>
Does the company participate in a multi-stakeholder group?	No
If yes, indicate in which countries the company is participating in MSGs?	N/A
Secretariat comment on MSG participation	The Secretariat thanks the many companies directly and indirectly participating in MSGs in EITI implementing countries and encourages supporting companies to take part in MSGs in the EITI implementing countries in which they operate.
<b>EXPECTATION 1</b> <i>Public support for the EITI</i>	<i>Publicly declare and publish support for the EITI and the objective of the EITI Association to make the EITI Principles and the EITI Standard the internationally accepted standard for transparency in the oil, gas and mining sectors.</i>
Does the company publish a statement of support for	Yes

the EITI and the objective of the EITI Association?	
URL for Statement Support	2024 Sustainability Report: <a href="https://dundeevaluable.com/site/assets/files/16947/dpm_2024sr.pdf">https://dundeevaluable.com/site/assets/files/16947/dpm_2024sr.pdf</a>
Secretariat's assessment on Expectation 1	Expectation met
Secretariat comment	DPM Metals publishes a statement of support. See URL p.20.
<b>EXPECTATION 2</b> <i>Disclosures in accordance with the EITI Standard</i>	<i>Make comprehensive disclosures in accordance with the EITI Standard in all EITI implementing countries where the company or its controlled subsidiaries operate. Where not disclosed in other company reporting, publicly disclose a list of controlled subsidiaries operating in the oil, gas or mining sectors in EITI implementing countries.</i>
Does the company publish a list of controlled subsidiaries?	Yes
URL for controlled list of subsidiaries	2024 Sustainability Report: <a href="https://dundeevaluable.com/site/assets/files/16947/dpm_2024sr.pdf">https://dundeevaluable.com/site/assets/files/16947/dpm_2024sr.pdf</a>
EITI implementing countries where the company operates.	ECUADOR
Does the company make disclosures in accordance with the EITI Standard or in relation to EITI implementing countries?	Yes
Secretariat's assessment on Expectation 2	Expectation met
Secretariat comment	List of controlled subsidiaries published. See URL p. 80 Company not expected to make disclosures in accordance with EITI Standard in Ecuador (only EITI implementing country where it

	operates) as it was only in development phase and not in production during this assessment period.
<b>EXPECTATION 3</b> <i>Disclosure of taxes and payments in non-EITI implementing countries</i>	<i>Publicly disclose taxes and payments to governments at a project level in line with the EITI Standard in all non-EITI implementing countries where the company operates unless disclosure is not feasible. Where not feasible, the country-specific legal or practical barriers to disclosure should be publicly explained.</i>
Does the company publicly disclose taxes and payments to governments in non- EITI implementing countries where the company operates upstream in the oil, gas and mining sectors?	Yes
URL to disclosures of taxes and payments to governments in non-EITI implementing countries	ESTMA Report 2024: <a href="https://dundeeprecious.com/site/assets/files/16991/2024_estma_reporting_signed.pdf">https://dundeeprecious.com/site/assets/files/16991/2024_estma_reporting_signed.pdf</a>
Are the disclosures disaggregated by project?	Yes
Secretariat's assessment on Expectation 3	Expectation met
Secretariat comment	<p>The company discloses taxes and payments to governments in non-EITI implementing countries. See URL.</p> <p>The company discloses taxes and payments to governments disaggregated by project. See URL.</p> <p>The Secretariat did not verify whether project-level disaggregation in all non-EITI implementing countries was adequate, as definitions vary across jurisdictions.</p>
<b>EXPECTATION 4</b> <i>Commodity trading transparency</i>	<i>Companies buying oil, gas and/or mineral resources from the state in EITI implementing countries, disclose volumes received and payments made in line with the EITI Standard and the EITI reporting guidelines for companies buying oil, gas and minerals from governments unless disclosure is not feasible.</i>

Does the company buy oil, gas, and/or mineral resources from the state in EITI-implementing countries?	No
If yes, which countries?	N/A
Does the company make disclosures in line with the EITI Standard and reporting guidelines?	N/A
URL for disclosure(s)	N/A
Secretariat's assessment on Expectation 4	Expectation not applicable
Secretariat comment	DPM Metals does not buy oil, gas and/or mineral resources from the state in EITI implementing countries.
<b>EXPECTATION 5</b> <i>Disclosure of audited financial statements</i>	<i>In line with the EITI Standard, publicly disclose audited financial statements, or the main items (i.e., balance sheet, profit/loss statement, cash flows) where financial statement are not available.</i>
Does the company disclose its audited financial statements?	Yes
URL audited financial statements	Annual Report 2024: <a href="https://dundeeprecious.com/site/assets/files/16879/dpm_2024_annual_report_1.pdf">https://dundeeprecious.com/site/assets/files/16879/dpm_2024_annual_report_1.pdf</a>
Secretariat's assessment on Expectation 5	Expectation met
Secretariat comment	DPM Metals discloses audited financial statements. See URL p. 72.

<p><b>EXPECTATION 6</b></p> <p><i>Beneficial ownership transparency</i></p>	<p><i>Publicly declare and publish support for beneficial ownership transparency and publicly disclose beneficial owners in line with EITI Standard, recognising that listed companies will disclose the name of the stock exchange, include a link(s) to stock exchange filings where they are listed and otherwise do what is required by applicable regulations and listing requirements.</i></p>
<p>Does the company publish a statement of support for beneficial ownership transparency?</p>	<p>Yes</p>
<p>URL for statement of support for Beneficial Ownership</p>	<p>Sustainability Report 2024: <a href="https://dpmmetals.com/site/assets/files/16947/dpm_2024sr_updated.pdf">https://dpmmetals.com/site/assets/files/16947/dpm_2024sr_updated.pdf</a></p>
<p>Does the company disclose beneficial owners, either directly or according to stock exchange regulations and listing requirements?</p>	<p>Yes</p>
<p>Where disclosures are made according to stock exchange regulations, please provide the name of the stock exchange</p>	<p>Toronto Stock Exchange</p>
<p>URL to stock exchange</p>	<p>Website: <a href="https://dpmmetals.com/investors/investor-centre/">https://dpmmetals.com/investors/investor-centre/</a> TSX: <a href="https://money.tmx.com/en/quote/DPM">https://money.tmx.com/en/quote/DPM</a></p>
<p>URL for recent beneficial ownership disclosures</p>	<p>2025 Management Information Circular: <a href="https://dundeevaluable.com/site/assets/files/16865/2025_circular_final_website_version.pdf">https://dundeevaluable.com/site/assets/files/16865/2025_circular_final_website_version.pdf</a></p>
<p>Secretariat's assessment on Expectation 6</p>	<p>Expectation met</p>
<p>Secretariat comment</p>	<p>DPM Metals publishes a statement of support for beneficial ownership transparency. See URL p.19.</p>

	<p>The company discloses beneficial owners in line with applicable regulations and listing requirements. The company is publicly listed on the Toronto Stock Exchange. See URLs.</p> <p>The company additionally discloses owners of 10% or more within the 2025 Management Information Circular. See URL p.14.</p>
<p><b>EXPECTATION 7</b> <i>Due diligence processes and anti-corruption policies</i></p>	<p><i>All EITI supporting companies are expected to engage in rigorous due diligence processes and publish an anti-corruption policy setting out how the company manages corruption risk, including how the company collects and takes risk-based steps to use beneficial ownership data regarding joint venture partners, contractors, and suppliers in its processes.</i></p>
<p>Does the company publish an anti-corruption policy?</p>	<p>Yes</p>
<p>URL to the policy</p>	<p>Anti-Corruption Policy: <a href="https://dpmmetals.com/site/assets/files/16433/anti-bribery_and_anti-corruption_policy_updated_docx.pdf">https://dpmmetals.com/site/assets/files/16433/anti-bribery_and_anti-corruption_policy_updated_docx.pdf</a></p> <p>Sustainability Report 2024: <a href="https://dpmmetals.com/site/assets/files/16947/dpm_2024sr_updated.pdf">https://dpmmetals.com/site/assets/files/16947/dpm_2024sr_updated.pdf</a></p>
<p>Does the company's anti-corruption policy describe how the company manages corruption risk with regards to identification and use of beneficial ownership data?</p>	<p>Yes</p>
<p>Secretariat's assessment on Expectation 7</p>	<p>Expectation met</p>
<p>Secretariat comment</p>	<p>DPM Metals publishes an anti-corruption policy. See URLs.</p> <p>DPM Metals' anti-corruption framework outlines how the company manages corruption risk, including through the identification and use of beneficial ownership data.</p> <p>The framework comprises two key documents: the Anti-Corruption Policy and the 2024 Sustainability Report. The Anti-Corruption Policy applies to all Board members, employees, and third parties</p>

	<p>acting on behalf of the company. It prohibits improper payments and includes specific provisions relating to public officials. Section 4.7 of the policy details the risk-based measures taken when engaging with third parties, including due diligence procedures and a list of potential red flags indicating corruption risk.</p> <p>The 2024 Sustainability Report (pages 19–20) provides further information on the company’s due diligence process, noting that the “3PDD process also requires disclosure of the beneficial owners of the entities we do business with.” The report states that in 2024 the due diligence process was expanded to cover additional risks such as modern slavery, sanctions, and anti-money laundering compliance. It also reports zero instances of corruption for 2024 and describes the company’s Speak Up policy, which mandates the reporting of suspected breaches, including bribery and corruption.</p>
<p><b>EXPECTATION 8</b> <b>Contract transparency</b></p>	<p><i>Publicly declare and publish support for governments’ efforts to publicly disclose contracts and licenses that govern the exploration and exploitation of oil, gas and minerals in line with the EITI Standard, and contribute to public disclosure of contracts and licenses in EITI implementing countries consistent with government procedures.</i></p>
<p><b>Does the company publish a statement of support for contract transparency?</b></p>	<p>Yes</p>
<p><b>URL for statement of support for contract transparency</b></p>	<p>Sustainability and Good Governance MAR 2024: <a href="https://dpmmetals.com/site/assets/files/16949/2024_mar_good_governance_v2-1.pdf">https://dpmmetals.com/site/assets/files/16949/2024_mar_good_governance_v2-1.pdf</a></p>
<p><b>Does the company contribute to public disclosure of contracts and licenses in EITI-implementing countries consistent with government procedures?</b></p>	<p>Yes</p>
<p><b>Secretariat’s assessment on Expectation 8</b></p>	<p>Expectation met</p>

<b>Secretariat comment</b>	<p>DPM Metals publishes a statement of support for the governments' efforts to publicly disclose contracts and licenses. See URL p. 4.</p> <p>The company was not assessed on its contribution to contract and license disclosures in EITI-implementing countries (Ecuador), as its operations are not yet in the production phase.</p>
<p><b>EXPECTATION 9</b> <i>Gender Diversity</i></p> <p><i>Publish a commitment and/or policy on gender diversity in the oil, gas or mining sectors and support reporting by EITI implementing countries under the EITI Standard by disclosing employment in the sectors disaggregated by gender.</i></p>	
<b>Does the company publish a commitment/policy on gender diversity?</b>	<p>Yes</p>
<b>URL for commitment/policy on gender diversity</b>	<p>Diversity Policy: <a href="https://dpmmetals.com/site/assets/files/16247/2020-02-13_diversity-policy_final.pdf">https://dpmmetals.com/site/assets/files/16247/2020-02-13_diversity-policy_final.pdf</a></p> <p>Management Information Circular 2025: <a href="https://dpmmetals.com/site/assets/files/16865/2025_circular_final_website_version.pdf">https://dpmmetals.com/site/assets/files/16865/2025_circular_final_website_version.pdf</a></p>
<b>Does the company disclose employment data disaggregated by gender?</b>	<p>Yes</p>
<b>URL for gender disaggregated employment data</b>	<p>2024 Sustainability Report: <a href="https://dundeepriceous.com/site/assets/files/16947/dpm_2024sr.pdf">https://dundeepriceous.com/site/assets/files/16947/dpm_2024sr.pdf</a></p> <p>Data Supplement 2024: <a href="https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fdpmmetals.com%2Fsite%2Fassets%2Ffiles%2F16955%2Fdpm_2024_data_supplement_final.xlsx&amp;wdOrigin=BROWSELINK">https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fdpmmetals.com%2Fsite%2Fassets%2Ffiles%2F16955%2Fdpm_2024_data_supplement_final.xlsx&amp;wdOrigin=BROWSELINK</a></p>
<b>Secretariat's assessment on Expectation 9</b>	<p>Expectation met</p>
<b>Secretariat comment</b>	<p>The company publishes a policy on diversity. See URLs.</p> <p>The company publishes employment data disaggregated by gender. See URL p. 42 and 72.</p>