

## Assessment of Company Expectations 2025/26

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

<b>Company name</b>	Endeavour Mining
<b>Sector</b>	Mining
<b>Headquarters</b>	London, United Kingdom
<b>Type</b>	Publicly listed
<b>Date of submission to company (month/year)</b>	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>
<b>Does the company participate in a multi-stakeholder group?</b>	Yes
<b>If yes, indicate in which countries the company is participating in MSGs?</b>	BURKINA FASO, MALI, SENEGAL
<b>Secretariat comment on MSG participation</b>	<p>The Secretariat notes Endeavour Mining's engagement in the multi-stakeholder groups (MSGs) in Burkina Faso, Senegal and Mali.</p> <p>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.</p>
<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 the EITI and the objective of the EITI Association?	Yes
URL for Statement Support	Ethical Business Webpage: <a href="https://www.endeavourmining.com/esg/governance/ethical-business/">https://www.endeavourmining.com/esg/governance/ethical-business/</a>
Secretariat's assessment on Expectation 1	Expectation met
Secretariat comment	Endeavour Mining publishes a statement of support. See URL.
<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	Annual Report 2024: <a href="https://www.endeavourmining.com/download_file/view/8c120117-bd80-4aba-8658-d5999a379196/">https://www.endeavourmining.com/download_file/view/8c120117-bd80-4aba-8658-d5999a379196/</a>
EITI implementing countries where the company operates.	BURKINA FASO CÔTE D'IVOIRE MALI SENEGAL
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

<p><b>Secretariat comment</b></p>	<p>Endeavour Mining discloses a list of controlled subsidiaries in its Annual Report. See URL p. 216 to 220.</p> <p>The company is assessed as making disclosures in EITI implementing countries in accordance with the Standard.</p>
<p><b>EXPECTATION 3</b> <i>Disclosure of taxes and payments in non-EITI implementing countries</i></p> <p><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></p>	
<p><b>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?</b></p>	<p>Yes</p>
<p><b>URL to disclosures of taxes and payments to governments in non-EITI implementing countries</b></p>	<p>ESTMA 2024: <a href="https://edv-14806-s3.s3.eu-west-2.amazonaws.com/files/4717/4886/2253/Endeavour_Mining_ESTMA_2024.pdf">https://edv-14806-s3.s3.eu-west-2.amazonaws.com/files/4717/4886/2253/Endeavour_Mining_ESTMA_2024.pdf</a></p> <p>Tax and Economic Contribution Report 2024: <a href="https://edv-14806-s3.s3.eu-west-2.amazonaws.com/files/6617/5387/7401/2024_Endeavour_EC_R_Report_WEB.pdf">https://edv-14806-s3.s3.eu-west-2.amazonaws.com/files/6617/5387/7401/2024_Endeavour_EC_R_Report_WEB.pdf</a></p>
<p><b>Are the disclosures disaggregated by project?</b></p>	<p>N/A</p>
<p><b>Secretariat's assessment on Expectation 3</b></p>	<p>Expectation not applicable</p>
<p><b>Secretariat comment</b></p>	<p>Endeavour Mining does not operate in non-EITI implementing countries; therefore, this Expectation is assessed as not applicable.</p> <p>The company discloses taxes and payments to governments in EITI implementing countries at the project level. See URLs for the ESTMA Report and the Tax and Economic Contribution Report.</p>

	The Secretariat did not verify whether project-level disaggregation in all non-EITI implementing countries was adequate, as definitions vary across jurisdictions.
<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	Endeavour Mining does not buy oil, gas 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://www.endeavourmining.com/download_file/view/8c120117-bd80-4aba-8658-d5999a379196/">https://www.endeavourmining.com/download_file/view/8c120117-bd80-4aba-8658-d5999a379196/</a>

<b>Secretariat's assessment on Expectation 5</b>	Expectation met
<b>Secretariat comment</b>	Endeavour Mining discloses audited financial statements. See URL p. 168 - 231.
<b>EXPECTATION 6</b> <i>Beneficial ownership transparency</i>	<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>
<b>Does the company publish a statement of support for beneficial ownership transparency?</b>	Yes
<b>URL for statement of support for Beneficial Ownership</b>	Ethical Business Webpage: <a href="https://www.endeavourmining.com/esg/governance/ethical-business/">https://www.endeavourmining.com/esg/governance/ethical-business/</a>
<b>Does the company disclose beneficial owners, either directly or according to stock exchange regulations and listing requirements?</b>	Yes
<b>Where disclosures are made according to stock exchange regulations, please provide the name of the stock exchange</b>	London Stock Exchange, Toronto Stock Exchange
<b>URL to stock exchange</b>	Website: <a href="https://www.endeavourmining.com/investors/shareholder-information/share-price-centre/">https://www.endeavourmining.com/investors/shareholder-information/share-price-centre/</a>  LSE: <a href="https://www.londonstockexchange.com/stock/EDV/endeavour-mining-plc/company-page">https://www.londonstockexchange.com/stock/EDV/endeavour-mining-plc/company-page</a>  TSE: <a href="https://money.tmx.com/en/quote/EDV">https://money.tmx.com/en/quote/EDV</a>

<p><b>URL for recent beneficial ownership disclosures</b></p>	<p>Institutional Ownership Webpage: <a href="https://www.endeavourmining.com/investors/institutional-ownership">https://www.endeavourmining.com/investors/institutional-ownership</a></p>
<p><b>Secretariat's assessment on Expectation 6</b></p>	<p>Expectation met</p>
<p><b>Secretariat comment</b></p>	<p>Endeavour Mining publishes a statement of support for beneficial ownership transparency within the "Ethical business" section of its website. See URL.</p> <p>Company discloses beneficial owners in line with applicable regulations and listing requirements. Endeavour Mining is publicly listed on the London Stock Exchange and the Toronto Stock Exchange. See URLs.</p> <p>Endeavour provides disclosures regarding its ownership on its website. See URL Institutional Ownership Webpage.</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><b>Does the company publish an anti-corruption policy?</b></p>	<p>Yes</p>
<p><b>URL to the policy</b></p>	<p>Ethical Business: <a href="https://www.endeavourmining.com/esg/governance/ethical-business/">https://www.endeavourmining.com/esg/governance/ethical-business/</a></p> <p>Anti-Bribery &amp; Anti-Corruption Policy: <a href="https://edv-14806-s3.s3.eu-west-2.amazonaws.com/files/2417/4124/7920/EDV_-_2025_policy_update.zip">https://edv-14806-s3.s3.eu-west-2.amazonaws.com/files/2417/4124/7920/EDV -_2025_policy_update.zip</a></p> <p>Code of Business and Ethics: <a href="https://edv-14806-s3.s3.eu-west-2.amazonaws.com/files/3517/2416/5404/Endeavour_Mining_Code_of_Business_and_Ethics_ENG_WEB.pdf">https://edv-14806-s3.s3.eu-west-2.amazonaws.com/files/3517/2416/5404/Endeavour Mining Code of Business and Ethics ENG WEB.pdf</a></p> <p>Supplier Code of Conduct Handbook: <a href="https://edv-14806-s3.s3.eu-west-2.amazonaws.com/files/6917/5455/7691/Supplier_Code_of_Conduct_Handbook.pdf">https://edv-14806-s3.s3.eu-west-2.amazonaws.com/files/6917/5455/7691/Supplier Code of Conduct Handbook.pdf</a></p>

<p><b>Does the company's anti-corruption policy describe how the company manages corruption risk with regards to identification and use of beneficial ownership data?</b></p>	<p>Yes</p>
<p><b>Secretariat's assessment on Expectation 7</b></p>	<p>Expectation met</p>
<p><b>Secretariat comment</b></p>	<p>The company publishes an anti-corruption policy. See URLs.</p> <p>Endeavour Mining's anti-corruption framework sets out how the company manages corruption risk through the identification and use of beneficial ownership data.</p> <p>Endeavour Mining's anti-corruption efforts are embedded in its broader ethical business practices and governance strategy. The company maintains a zero-tolerance approach to bribery and corruption, guided by its Anti-Bribery and Anti-Corruption Policy (ABC Policy). These policies apply to all employees, directors, and executives.</p> <p>Contractors, suppliers, and business partners as well as third parties involved in the supply chain or politically exposed roles.</p> <p>The Anti-Bribery and Anti-Corruption Policy includes provisions prohibiting bribery, including descriptions of types of bribery as well as steps the company takes to minimise associated risks.</p> <p>The Code of Business and Ethics describes that Endeavour Mining undertakes " risk-based integrity due diligence on third parties" and implements "risk-based monitoring, activities, inspections, reviews and audits". The code further describes that "all third parties must undergo due diligence and (the company) can only do business with third parties that have been approved. "</p> <p>The Supplier Code of Conduct includes an express requirement that beneficial owners are disclosed during the due diligence process. "Suppliers must declare their ultimate beneficial owners and directors of their company. Any actual or potential conflict of interest must be reported and managed in a transparent manner".</p>
<p><b>EXPECTATION 8</b> <i>Publicly declare and publish support for governments' efforts to publicly disclose contracts and licenses that govern the exploration and</i></p>	

<b>Contract transparency</b>	
<i>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>	
<b>Does the company publish a statement of support for contract transparency?</b>	Yes
<b>URL for statement of support for contract transparency</b>	Ethical Business Webpage: <a href="https://www.endeavourmining.com/esg/governance/ethical-business/">https://www.endeavourmining.com/esg/governance/ethical-business/</a>
<b>Does the company contribute to public disclosure of contracts and licenses in EITI-implementing countries consistent with government procedures?</b>	Yes
<b>Secretariat's assessment on Expectation 8</b>	Expectation met
<b>Secretariat comment</b>	Endeavour Mining publishes a statement of support for governments efforts to publicly disclose contracts and licenses within the "Ethical business" section of its website. See URL.  Company assessed to contribute to the disclosure of contracts and licenses in EITI implementing countries.
<b>EXPECTATION 9</b>	
<b>Gender Diversity</b>	
<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>	
<b>Does the company publish a commitment/policy on gender diversity?</b>	Yes
<b>URL for commitment/policy on gender diversity</b>	Diversity Policy: <a href="https://edv-14806-s3.s3.eu-west-2.amazonaws.com/files/3217/4124/7994/EDV_Diversity_EN.pdf">https://edv-14806-s3.s3.eu-west-2.amazonaws.com/files/3217/4124/7994/EDV_Diversity_EN.pdf</a>

<b>Does the company disclose employment data disaggregated by gender?</b>	Yes
<b>URL for gender disaggregated employment data</b>	<p>Sustainability Report 2024: <a href="https://edv-14806-s3.s3.eu-west-2.amazonaws.com/files/5117/4973/3119/EDV_SustainabilityReport2024.pdf">https://edv-14806-s3.s3.eu-west-2.amazonaws.com/files/5117/4973/3119/EDV_SustainabilityReport2024.pdf</a></p> <p>Annual Report 2024: <a href="https://edv-14806-s3.s3.eu-west-2.amazonaws.com/files/7617/4124/4823/EDV_AnnualReport2024_Website.pdf">https://edv-14806-s3.s3.eu-west-2.amazonaws.com/files/7617/4124/4823/EDV_AnnualReport2024_Website.pdf</a></p>
<b>Secretariat's assessment on Expectation 9</b>	Expectation met
<b>Secretariat comment</b>	<p>The company publishes a commitment and/or policy on gender diversity. See URL for Diversity Policy.</p> <p>Company discloses employment data disaggregated by gender. See URLs for Annual Report p. 9 and Sustainability Report p. 44.</p>