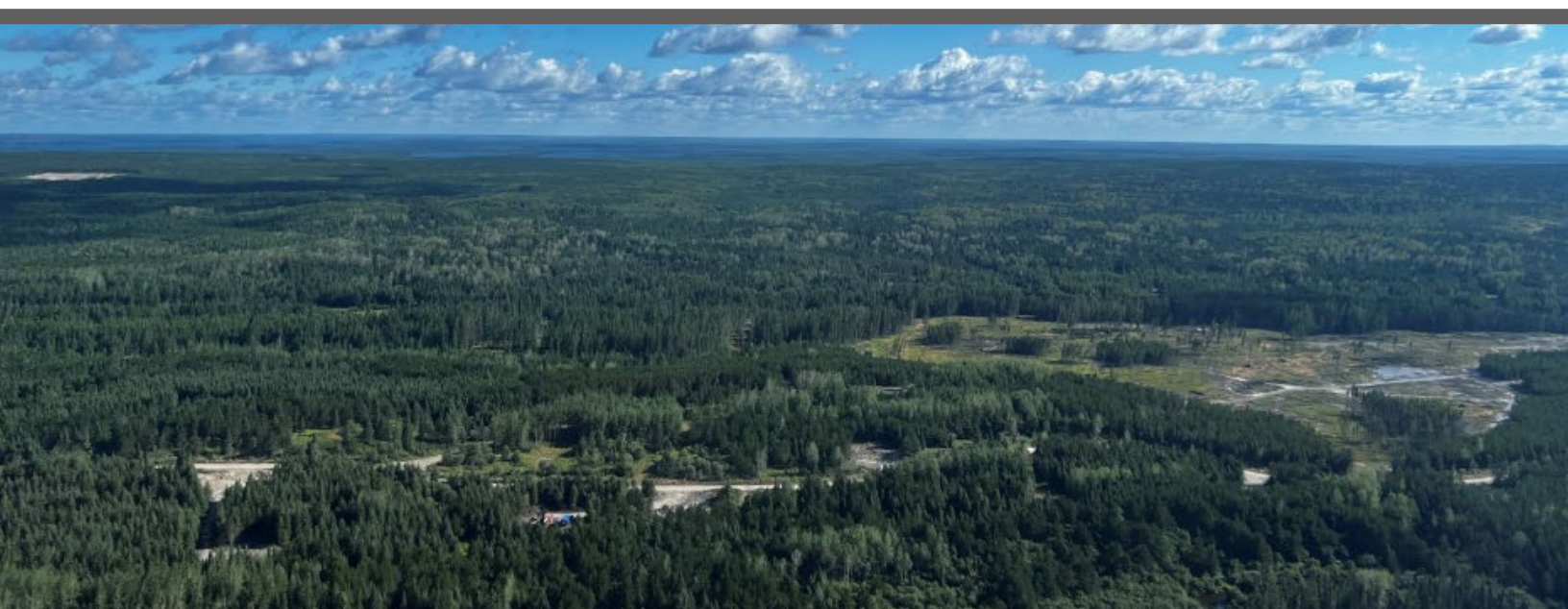




**Great Bear**

# **Great Bear Gold Project Impact Statement**

## **Section 18: Summary of Benefits**



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## Acronyms and Abbreviations

ANA	Asubpeeschoseewagong Netum Anishinabek
fVC	Federal valued component
Great Bear Resources	Great Bear Resources Ltd.
IAAC	Impact Assessment Agency of Canada
Kinross	Kinross Gold Corp.
LSFN	Lac Seul First Nation
NWOMC	Northwestern Ontario Métis Community
pVC	Pathway valued component
Project	Great Bear Project
Property	Great Bear Property
SPMS	Social Performance Management System
WFN	Wabauskang First Nation

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## 18.0 Summary of Benefits

Great Bear Resources Ltd. (Great Bear Resources), a wholly owned subsidiary of Kinross Gold Corp. (Kinross), is committed to establishing a long-term presence in northern Ontario and the Red Lake area specifically. Kinross believes that responsible mining generates sustainable value for investors, host countries and communities. The four core values of Kinross that will guide the construction, operation and closure of the Great Bear Project (Project) are:

- Putting people first
- Outstanding corporate citizenship
- High performance culture
- Rigorous financial discipline.

Kinross strives to create positive economic and social benefits for local communities and Indigenous peoples, leading to improvements in the overall quality of people's lives in a manner that is sustainable beyond the life of mine, while being responsible stewards of the environment.

### 18.1 Economic Benefits

Metal mining is a major economic driver for Canada. In 2023, Canada produced over 60 minerals and metals worth \$72 billion. As detailed in Natural Resources Canada (2025), the minerals sector, which includes mining, primary processing and metal product manufacturing, directly employed 430,000 individuals in 2023. The document indicates that Indigenous People accounted for 11% of the Canadian mining industry's labour force in the 2021 Statistics Canada census, which ranks mining among the leading industries for Indigenous representation.

The mining industry directly contributed \$23.8 billion to Ontario's gross domestic product in 2023 (representing almost 3% of the total), with indirect contributions adding another \$8 billion. Capital investments totaled \$5.2 billion, fueling job growth and economic prosperity. The broader mining sector employs almost 150,000 people in Ontario. The Ontario mining industry has a significantly higher Indigenous representation in its workforce at 12% (2023 to 2024), compared to 3% across Ontario's overall workforce. The average compensation in mineral extraction is almost double the average for all industries, at \$149,661 per year. Ontario's leading-edge mine supply and service sector employs more than 40,000 people and Ontario produces more than \$10 billion worth of mining supplies and services every year. There are over 1,400 mining supply and service companies in Ontario (Ontario Mining Association 2025).

One of the primary benefits of the Project are the positive effects on the economy. The region around the Project has experienced declines in both employment opportunities and population. Great Bear Resources have consistently received inquiries and comments regarding employment, business and training opportunities through all consultation activities to date.

Expenditures during all Project phases (construction, operations and decommissioning and closure) will stimulate the economy, creating jobs and income in industries throughout Ontario. Direct, indirect and induced effects of the Project include a total of \$18.9 billion in additional gross domestic product, 113,130 person-years of employment, \$9.2 billion in labour compensation and \$6.3 billion in government revenues as summarized in Table 18.1-1 and detailed in Appendix O-2.

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The annual direct, indirect and induced effects generated during the assessment period include on average \$570 million per year, 3,430 persons employed in an average year, labour compensation averaging \$280 million per year, and \$190 million per year in government revenues on average. Figure 18.1-1 shows the estimated annual economic effects over the assessment period.

The workforce numbers will peak during the construction phase with the majority of positions requiring skilled trades, operators and laborers, to be sourced throughout the region and nearby provinces, given the current tight labour market. Engineering studies to date support a peak construction workforce estimated as over 1,300 people in the last year of the construction phase (Year -1). The peak workforce during the operations phase will peak at approximately 1,100 people, when both the open pit and underground mines are operating. When only the underground mine is operating, the Project workforce decreases to approximately 700 workers. The majority of the workforce is targeted to be local to the area, as the Project is prioritizing local positions. As appropriate, underrepresented demographic profiles will also be considered when developing hiring strategies. Great Bear Resources proposing to attract and hire from First Nations partners and local communities before looking regionally and provincially, such as for specialty positions.

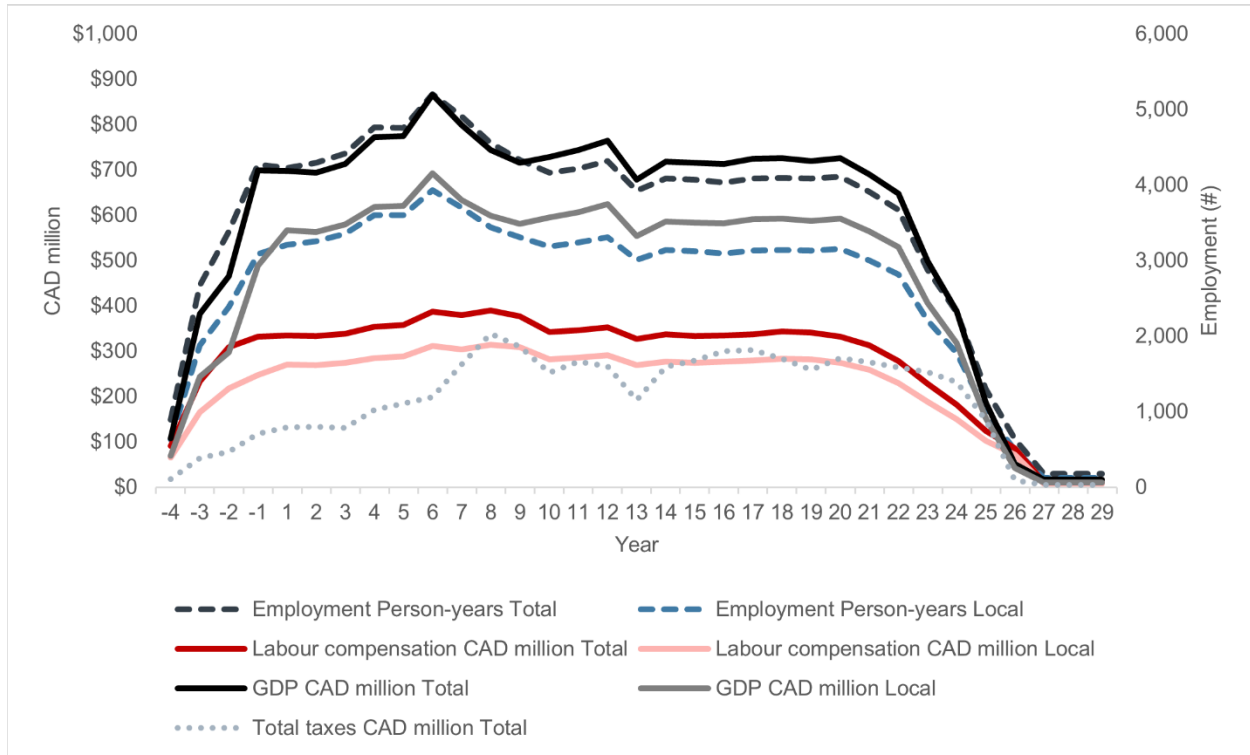
Employment opportunities arising from the Project may also encourage skilled trades people to return and youth to stay in the region, and potentially attract new working age migrants. Training, work experience and business participated skills gained through involvement in the Project may result in capabilities that are transferable to other economic sectors, thereby increasing the ability of the region's economic base to take advantage of other future employment and business opportunities.

**Table 18.1-1: Estimate of Economic Benefits**

Indicator	Unit	Total	Average per year
<b>Total direct, indirect and induced Impacts</b>			
Employment	Person-years	113,130	3,430
Total labour compensation	\$ millions	9,200	280
Gross domestic product	\$ millions	18,900	570
Government revenues	\$ millions	6,320	190
<b>Local area impacts</b>			
Employment	Person-years	85,720	2,600
Total labour compensation	\$ millions	7,430	230
Gross domestic product	\$ millions	15,100	460
Provincial taxes	\$ millions	3,210	100
Local taxes	\$ millions	720	20

Note:

1. All \$ values are in Canadian dollars in 2023 prices. All values are rounded to closest ten person-years or closest \$10 million.



**Figure 18.1-1: Estimated Economic Effects per Year**

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## 18.2 Social Benefits

Great Bear Resources, consistent with Kinross, plans to take a life of mine approach and strive to meet local community expectations, so that the benefits from the Project continue beyond mining operations. Great Bear Resources' objective is to develop and operate the Project in a manner that respects and strengthens Indigenous communities, and brings positive contributions the effects of which continue to be felt after mine closure. Mining can be a strong source of positive benefits for local and Indigenous communities when undertaken with appropriate safeguards, and in the spirit of cooperation and consultation as planned for the Project.

Great Bear Resources propose to establish productive local partnerships that contribute to achieving development goals identified by the communities, address local priorities and have communities benefit from the Project, including after the mine closes.

The following key social benefits are predicted as a result of the Project:

- **Worker housing:** a portion of the workforce will come from outside the local community and work on a rotational basis. A camp is required to attract and retain people given the size of local communities and will be established on the Great Bear Property (Property). This will help limit the pressure on the existing community services and infrastructure in local communities. Great Bear Resources will also continue discussions with the municipality to support potential housing improvement initiatives in the region.
- **Increased income:** direct and indirect Project employment will provide a comparatively high income for workers and their families, including for residents of the local Indigenous communities, local communities and further away.
- **Purchases of goods and services:** Project purchases will provide increased income and opportunities for expansion and diversification.
- **Fair compensation for workers:** a competitive total rewards package will be provided beyond competitive income, that includes an employee assistance program, long-term disability, comprehensive benefits, retirement program, employee share purchase plan, access to healthcare services, adequate housing and opportunities for skills development and career advancement.
- **Increased labour force and business capacity:** Great Bear Resources will encourage and support training to support hiring of residents from local communities and local Indigenous communities to acquire the necessary skills to help prepare for Project employment, particularly for the operations phase. Great Bear Resources are committed to working with local suppliers, including Indigenous owned businesses, to develop capacity to effectively compete and win business while meeting the Project requirements for ethical conduct, due diligence, quality of goods and services, health and environmental safety. These training opportunities may extend the benefits of the Project beyond the mine life.
- **Support for local initiatives:** Great Bear Resources supports local initiatives and sponsors community-based land use, social and recreational activities to facilitate improvements in overall health and well-being of local communities. Great Bear Resources recognizes health care initiatives are a key priority for local communities, and support in this area to mid-2025 included, but was not limited to, funding of healthcare supports and social services initiatives and organizations within the local and regional

area. A contribution of \$200,000 has been made to support local health care, including necessary equipment, upgrades and recruitment initiatives.

To support the ability for Indigenous Peoples to gain employment benefits from the Project, Great Bear Resources has made the following (and other) related human resources commitments:

- Inclusive employment:
  - Develop equity-based hiring protocols, Indigenous procurement policies and job coaching programs
  - Support reasonable requests and work schedule flexibility for Indigenous employees relating to time off to pursue traditional land use and harvesting activities
  - Provide access to required personal protective equipment
  - Workforce health and safety management approach to confirm programs and initiatives are in place to support employee health and safety, well-being, development and growth, work / life balance; and diversity, equity, and inclusion initiatives
- Education and training:
  - Partner with Indigenous training and employment organizations to support culturally appropriate recruitment and retention, identifying critical roles and supporting the identification of recruitment barriers
  - Provide entry-level skills development and offer on-the-job training for almost qualified, interested candidates
  - Provide job-readiness scholarships and bursaries
- Well-being:
  - Deliver safety, harassment awareness and prevention, and Missing and Murdered Indigenous Women, Girls, and Two-Spirit Plus people, awareness training for Project staff and contractors
  - Train onsite human resources and medical staff to recognize, prevent, and appropriately respond to incidents of violence, harassment, or trauma, in alignment with established protocols
  - Provide budgeting and financial literacy workshops to support individuals and families in managing increased income, strengthening long-term financial resilience and reducing vulnerability to economic pressures
  - Provide health and wellness seminars, nutrition and substance use seminars
  - Create access to Telus telehealth or similar provider for the Indigenous community employees, helping to alleviate pressures on local services
  - Incorporate appropriate ceremonial practices into the Project held under the direction of local Indigenous Nations.



The Project is expected to have a substantial, net positive effect on community and social benefit locally as training, work experience and related business experience gained through the Project are anticipated to result in skills that are transferable to other economic sectors to further support the regional economy after the mine closes.

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### 18.3 Contributions to Knowledge

In keeping with the goal of creating positive benefits for local communities and Indigenous Peoples that extend beyond the life of mine, Great Bear Resources have contributed to the following programs that will increase knowledge in the region:

- **Environmental baseline studies:** extensive environmental baseline investigations were completed to support the design of the Project and assessment of potential Project-related effects. This information has been documented and provided with the Impact Statement, which is a publicly accessible information source (summarized in Section 2 with copies provided in appendices to the Impact Statement). The programs were supplemented as a result of comments received from Lac Seul First Nation (LSFN) and Wabauskang First Nation (WFN), including enhanced environmental DNA studies, as well as an expanded surface water sampling program and extended mercury baseline study.
- **Regional watershed studies:** Great Bear Resources funded a regional community-based Chukuni Watershed Aquatic Monitoring Program at the request of LSFN and WFN. The program will focus on the transfer of knowledge from elder Advisors from each Indigenous Nation to youth throughout all phases of the Project. Indigenous Nations will collect, compile, analyze and interpret their own data. The program will also serve to increase capacity of the Indigenous Nations to complete future monitoring programs to protect the waters throughout the Shared Territory.
- **Wild Rice enhancement project:** Great Bear Resources has funded a study by Lakehead University, Northern Bioscience and Harris Ecological Consulting based on the request of LSFN and WFN to help address the loss of historic Wild Rice (manoomin) production on Wabauskang Lake. The study will develop potential enhancement options for implementation planned for 2026. A potential Wild Rice enhancement location within the WFN reserve has been recommended by the community that is supported by LSFN. In addition to habitat restoration, the Project will incorporate education and knowledge-sharing on sustainable harvesting practices, supporting long-term stewardship by community members. This collaborative initiative could support broader Wild Rice revitalization projects in the future and could be shared with other Indigenous communities in the local area if there is interest, advancing the understanding, and recovery of this culturally and ecologically significant plant.
- **Freshwater Conservation Canada:** Great Bear Resources is funding the assessment and strategy development phase of the Red Lake Trout Recovery Project. This includes analyzing existing research, evaluating habitat conditions in Pipestone Bay, engaging with Indigenous Nations and regulators, and identifying feasible restoration actions. The support is intended to provide the foundation for future efforts to restore a self-sustaining Lake Trout population in Red Lake.
- **Indigenous knowledge studies and Anishnaabe-led Impact Assessment:** Great Bear Resources has also supported local Indigenous Nations, Asubpeeschoseewagong Netum Anishinabek (ANA), LSFN, Northwestern Ontario Métis Community (NWOMC) and WFN, in the completion of comprehensive Indigenous knowledge, and land a resource use data collection. In addition, Great Bear Resources is also providing financial support and sharing knowledge for the completion of an independent Anishnaabe-led Impact Assessment of the Project.



- Education: Great Bear Resources has committed to the establishment of the Industrial Research Chair in Mineral Exploration with Lakehead University. The importance of this research and its potential to drive advancements in mineral exploration is recognized, which supports the mining sector in northwestern Ontario. In addition, Great Bear Resources is also progressing an education and training strategy to focus on apprenticeship opportunities, on-the-job training, work readiness, and scholarships and bursaries, and has broadly supported ongoing science, technology, engineering and mathematics and educational based programming with youth.

## 18.4 Environmental Opportunities and Benefits

Changes to the Project since initially proposed and presented in the Initial Project Description and Detailed Project Description submitted during the Planning Phase of the Impact Assessment, were as a result of:

- Additional environmental baseline and other relevant information
- Additions to, and changes based on engineering design and further definition of the Project, environmental effects, mitigation measures and management plans
- Comments received to date on the Project, including as a result of consultation and engagement activities with Indigenous communities and stakeholders.

Many of the changes involved extensive engineering and studies, designed to reduce the direct and indirect effects to surface water and groundwater, and the potential for direct, indirect and incidental effects to fish and fish habitat, and Indigenous Peoples which are federal valued components.

A summary of the changes to the Project since it was presented to the federal and provincial authorities, Indigenous communities and the general public, is provided in Section 5.20. Table 18.4-1 provides a summary of the environmental benefits associated with those changes.

**Table 18.4-1: Benefits to the Environment from Changes to the Project**

Changes to the Project <sup>(1)</sup>	Benefits to the Environment
<p>Optimization of site plan including refinement to the Project layout to reflect increased geotechnical (subsurface), engineering knowledge and expanded land tenure to Highway 105 (Figure 5.2-1 and Figure 5.2-2)</p>	<ul style="list-style-type: none"> <li>• Reduced potential for off-Property effects related to air quality, noise and light during all Project phases</li> <li>• Reduced direct and indirect terrestrial habitat loss primarily during the construction phase</li> <li>• Improved mitigation of potential effects to surface water and groundwater, flows, levels and quality during all Project phases</li> <li>• Avoidance of identified archaeological resource at Unnamed Waterbody 2 during all Project phases</li> <li>• Reduced potential for malfunctions related to major precipitation events and flooding primarily during the construction and operations phases</li> </ul>
<p>Addition of a new circuit to the process plant to segregate the tailings stream into a non-potentially acid generating tailings and potentially acid generating tailings, to support more effective management (Section 5.6.3)</p>	<ul style="list-style-type: none"> <li>• Improved mitigation of potential effects to surface water and groundwater quality, for all Project phases and post-closure</li> </ul>
<p>Greater internal management of Project contact waters including ditching and seepage collection ponds (Section 5.14), and enhanced water management and treatment of select contact water streams</p>	<ul style="list-style-type: none"> <li>• Reduced requirements for fresh water taking during the operations phase, resulting in a decreased potential impact to surface water flow in the Chukuni River</li> <li>• Improved mitigation of potential effects to surface water and groundwater quality during all Project phases</li> </ul>
<p>Enhanced water treatment (membrane filtration) of select contact water streams to reduce sulphate concentrations in treated effluent (Section 5.14.7)</p>	<ul style="list-style-type: none"> <li>• Improved mitigation of potential effects to surface water and groundwater quality during the operations phases</li> </ul>
<p>Development and depletion of the Viggo pit during the construction phase to provide construction rock, and the opportunity to re-use the depleted pit for the permanent storage of potentially acid generating concentrate tailings under water and temporary storage of membrane filtration reject solution, and for contact water management, during the operations phase (Section 5.4.2.1 and Section 5.7.3)</p>	<ul style="list-style-type: none"> <li>• Improved mitigation of potential effects to surface water and groundwater quality for all Project phases and post-closure</li> </ul>



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<b>Changes to the Project <sup>(1)</sup></b>	<b>Benefits to the Environment</b>
Establishment of proposed onsite facilities to compensate and offset loss of fish habitat (at east pond and Dixie Creek floodplain; Section 5.9)	<ul style="list-style-type: none"><li>• Mitigation of potential effects to fish and fish habitat resulting from the construction, operation and closure of the Project</li></ul>

Note:

1. Additional details are provided in the facility descriptions in Section 5; section references provided in brackets.

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## 18.5 Confidence and Uncertainties of Benefits Assessment

Anticipated benefits associated with the Project are summarized in Section 18.2 to Section 18.4, and detailed in the sections of the Impact Statement that describe the anticipated changes from the Project. An assessment of uncertainties and confidence is provided with the assessment of changes and determination of significance as applicable. Environmental monitoring plans including as required by provincial regulatory requirements, will also include adaptive management. Adaptive management provides the flexibility to address or accommodate new circumstances. It is a planned any systematic process for continuously improving environmental management practices and adjusting monitoring by learning from outcomes. As appropriate adaptive management approaches are also provided in the Impact Statement.

The primary uncertainty associated with the accrual of benefits from the Project is related to overall Project uncertainty, rather than individual valued components. As indicated in Section 1.1, the Property was acquired in 2022 in support of an objective of Kinross to re-establish a long-term presence in Ontario. Great Bear Resources has every intention to develop the Project; however, like all private mining projects, proceeding to development also relies on a corporate decision to proceed and regulatory approvals. The corporate decision will rely in part on the predicted financial return on investment, as the decision to proceed must be justifiable to shareholders.

The economics of the Project are robust and are supported by engineering studies. Great Bear Resources will retain a risk register over the life of the mine to track and adapt as appropriate. Should a dramatic change to the Project economics occur the life of mine which cannot currently be foreseen, Great Bear Resources may need to close the mine sooner than proposed. In that circumstance, the anticipated benefits from the Project will be reduced; however the environment will remain protected, as closure of the Project will need to follow the regulatory provincial closure plan. Financial assurance will be held by the provincial Crown until the work is complete to the satisfaction of the Ministry of Energy and Mines. Conversely if additional economic ore is found, approvals may be sought according to the regulatory environment at the time to extend the life of Project, which would extend the timeline for the predicted Project benefits.

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## 18.6 Corporate Contribution to Sustainability

### 18.6.1 Corporate Sustainability Framework

The sustainability approach of Great Bear Resources as part of Kinross, focuses on responsible mining practices, prioritizing health and safety, environmental stewardship and community benefits. The aim is to generate sustainable value for investors, host countries, and communities while exceeding regulatory expectations and striving for positive impacts beyond the mine's lifespan.

Great Bear Resources aligns its sustainability efforts with the United Nation's Sustainable Development Goals, particularly those related to decent work, economic growth, responsible consumption and climate action. Great Bear Resources contributes to advancing these Sustainable Development Goals directly and indirectly, focussing on those goals and related sub-goals that: align with sustainability topics, where Great Bear Resources can make a positive impact, and those where activities have the potential to cause negative impacts, including the following United Nations Sustainable Development Goals supported by Kinross:

- Goal 3 Good Health and Well-being: Safeguard provides principles for a safe, healthy and respectful workplace across the global operations of Kinross
- Goal 5 Gender Equality: 22% female representation among senior management and 14% female representation within the total workforce of Kinross
- Goal 6 Clean Water and Sanitation: 100% of all Kinross operations recycle process water, achieving a recycle rate of 75%
- Goal 8 Decent Work and Economic Growth: 99% of the Kinross workforce is hired from within host countries, including 92.9% of managers
- Goal 13 Climate Action: Kinross advanced a decarbonization strategy, delivering 19 energy efficiency projects representing annualized greenhouse gas reductions of 45,000 tonnes of CO<sub>2</sub>
- Goal 15 Life on Land: Kinross completed the third phase of a Nature Strategy review and developed a strategic roadmap to guide future actions.

Sustainability-related initiatives of Great Bear Resources and Kinross include:

- Environmental management standards: Kinross is committed to aligning its operations including the Project, with recognized standards like ISO 14001, Mining Association of Canada tailings standard (MAC 2021) and the International Cyanide Management Code (ICMI 2021)
- Indigenous engagement: Great Bear Resources engages with local Indigenous Peoples and local communities, to transfer information, identify and address potential concerns and promote transparency
- Stakeholder engagement: Great Bear Resources engages with communities, investors, and other stakeholders to address potential concerns and promote transparency
- Social performance management system (SPMS): a comprehensive system that applies during all Project phases is in place (see Section 18.5.1.3)

- Community investments: Great Bear Resources supports local communities through investments in education, infrastructure and other development projects
- Energy efficiency: Great Bear Resources is implementing energy efficiency measures and investing in renewable energy sources
- Climate change mitigation: Great Bear Resources is working to reduce greenhouse gas emissions and enhance business resilience to climate change.

### 18.6.2 Sustainability Reporting

A comprehensive sustainability report is published each year detailing performance and progress of Kinross, the parent company of Great Bear Resources. The 2024 Sustainability Report is available through the corporate website (Kinross 2025).

The Key Pillars of Sustainability for the company as documented in Kinross (2025) are:

- Workforce and community: Kinross prioritizes the health and safety of its workforce and invests in community development initiatives, including local procurement and education
- Natural capital: Kinross focuses on environmental stewardship, managing resources responsibly, and minimizing impacts on ecosystems
- Climate and energy: Kinross is committed to reducing greenhouse gas emissions, investing in energy efficiency projects, and transitioning to a net-zero future.

Kinross obtained independent assurance of 49 of sustainability performance metrics reported on for the fiscal year 2024. Following the Company's normal practice, Kinross has provided Global Reporting Initiative and Sustainability Accounting Standards Board indices. The 2024 Sustainability Report also reflects key elements of the International Sustainability Standards Board reporting standards. Kinross' leading performance continued to be externally recognized with high rankings and ratings in the mining and metals sector:

- Kinross continued to be recognized by the S&P Corporate Sustainability Assessment in the 96th percentile at the end of 2024, positioned within the top ten of the mining and metals sector
- Scoring in the 94th percentile in the Moody, ranking Kinross third out of 52 companies assessed in the mining and metals, North America sector
- Kinross was the top scoring gold mining company in The Globe and Mail annual corporate governance ranking and increased its score by four points from 2023, ranking in the top 10% of companies overall
- The sustainability performance by Kinross was also recognized by the Canadian Council of Americas, with an award for Business Achievement in Sustainability.

### 18.6.3 Social Performance Management System

The Great Bear Resources SPMS provides clear intent, expectations, and guidance for projects on how to operate with local communities and within broader society. Effective management of potential impacts and risks, together with proactive development of opportunities, provide a benefit to potentially-affected communities and reduce risk to the company.

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There are four key elements to the Great Bear Resources SPMS:

- Understanding context through stakeholder and Indigenous Peoples analysis, social impacts analyses, and risk and opportunity identification
- Developing five-year cross-functional performance strategies that are informed by an understanding of the external context and Strategic Business Plans
- Having clear plans in place, including engagement, impact management, community investment, mine closure, and grievance mechanisms
- Monitoring and adapting through socio-economic studies, results evaluation, and reporting.

The SPMS contains ten social performance standards with related scheduled requirements for plans, studies, investments or surveys, and acknowledges that an integrated, strategic approach is required involving all site functions, with overall accountability resting with the site General Manager:

- Stakeholder and Indigenous Peoples mapping and analysis
- Social context and impacts
- Social risks and opportunities
- Social performance strategy
- Stakeholder engagement plan (including Indigenous consultation)
- Grievance management plan
- Social investment plan
- Community plan for mine closure
- Socio-economic monitoring
- Evaluating social performance.

The communities of Red Lake, Ear Falls, ANA, LSFN, NWOMC and WFN have all be identified as potentially affected by the Project. Key SPMS processes applicable to these communities include:

- Stakeholder and engagement plan (Red Lake and Ear Falls)
- Indigenous engagement plan and relationship agreements (ANA, LSFN, NWOMC and WFN)
- Grievance mechanisms (all listed communities and other stakeholders).

With regards to the grievance management plan standard, Great Bear Resources provides two types of complaints and grievance mechanisms. The Whistleblower Policy outlines a clear process for employees and third parties to submit a report pertaining to potential improper activities carried out by Great Bear Resources representatives in the course of their assigned duties. Great Bear Resources also has a formal community-level grievance mechanism whereby grievances received from stakeholders are logged, and activities to respond to such grievances are documented, monitored and tracked by a local community relations team through to resolution. Key performance indicators include resolution within 30 days of receipt of

the report, and stakeholder satisfaction with both process and outcome. The policy framework protects individuals raising grievances, such that they will not face discrimination or retaliation as a result of raising their concerns.

## 18.7 Consideration of Sustainability Principles in the Impact Statement and Project

Sustainability as defined in the Tailored Impact Statement Guidelines is “*the ability to protect the environment, contribute to the social and economic well-being of the people of Canada and preserve their health in a manner that benefits present and future generations.*”

The sustainability principles developed for the purpose of implementing the *Impact Assessment Act* as defined in Impact Assessment Agency of Canada (IAAC; 2021) are as follows:

- Consider the interconnectedness and interdependence of human-ecological systems
- Consider the well-being of present and future generations
- Consider positive effects and reduce adverse effects of a designated project
- Apply the precautionary principle and consider uncertainty and risk of irreversible harm (Section 18.6.2.1).

Guiding questions have been provided by IAAC (2021) for each of these principles, to be considered in preparation of an impact statement. Table 18.7-1 provides a listing of these guiding questions, with a description of how they were considered in the preparation of this Impact Statement.

**Table 18.7-1: Key Considerations in Applying Sustainability Principles to Impact Statement Preparation**

Guiding Sustainability Principles <sup>(1)</sup>	Guiding Questions <sup>(1)</sup>	Summary Response	Key Related Impact Statement Section <sup>(2)</sup> , Table or Figure
Principle 1: Consider the interconnectedness and interdependence of human-ecological systems	<ul style="list-style-type: none"> <li>What are key environmental, health, social and economic components that should be included in the system?</li> </ul>	<ul style="list-style-type: none"> <li>Valued components are components of the natural and human environment that are of particular concern or value to participants and that may be affected by the Project. The selection of valued components for the Impact Statement (Section 6.3) are based in part on issues important to participants, and reflect the interconnectedness of human-ecological systems, aligned with the updated regulatory framework related to federal jurisdiction, identified to Great Bear Resources.</li> <li>As the federal impact assessment process is intended to prevent or mitigate significant adverse effects within federal jurisdiction, the valued components were characterized as: valued components within federal jurisdiction: federal valued components (fVCs) as guided by key issues identified by IAAC (2024) or valued components that provide a pathway for direct or indirect effects to fVCs: pathway components (pVCs).</li> </ul>	<ul style="list-style-type: none"> <li>Section 6.3</li> <li>Table 6.3-1</li> <li>Figure 6.3-1</li> </ul>
	<ul style="list-style-type: none"> <li>Has Indigenous knowledge informed the selection of VCs that make up the human-ecological system?</li> </ul>	<ul style="list-style-type: none"> <li>The list of valued components identified for assessment, is based in part on the results of consultation and engagement activities. Two pVCs were selected primarily as a result of early Indigenous consultation and engagement activities: Wild Rice (Section 7.9) and Moose (Section 7.10). This selection was validated on review of confidential Indigenous knowledge shared with Great Bear Resources which has been incorporated into the assessments.</li> </ul>	<ul style="list-style-type: none"> <li>Sections 6.3, 7.1, 7.9, 7.10, 8.3 and 9.3</li> <li>Table 6.3-1</li> </ul>
	<ul style="list-style-type: none"> <li>What are the interactions between the environmental, health, social and economic components of the system?</li> </ul>	<ul style="list-style-type: none"> <li>When assessing changes to the environment, key linkages to other valued components are clearly identified in the introduction to the assessment section: pathway linkages to the valued component and pathway linkages from the valued component to fVCs, including direct, indirect and induced linkages where applicable. These linkages are expanded upon in the assessment of changes as appropriate.</li> </ul>	<ul style="list-style-type: none"> <li>Section 7.2.1, 7.3.1, ..., 7.16.1</li> <li>Section 8.1, 9.1, 10.1, 11.1, 12.1, 13.1 and 14.1</li> </ul>
	<ul style="list-style-type: none"> <li>What are the potential pathways?</li> </ul>		
	<ul style="list-style-type: none"> <li>What are the direct and indirect interactions?</li> </ul>		
	<ul style="list-style-type: none"> <li>How do the interactions change over time?</li> </ul>	<ul style="list-style-type: none"> <li>The assessment of changes resulting from the Project considers all Project phases. Where applicable, changes to the linkages over time are expanded upon in the assessment text.</li> </ul>	<ul style="list-style-type: none"> <li>Sections 7 to 18</li> </ul>
	<ul style="list-style-type: none"> <li>How do cumulative effects affect the systems and what are the different system thresholds?</li> </ul>	<ul style="list-style-type: none"> <li>The approach used for assessing the potential for cumulative effects from the Project in the Impact Statement, is consistent with the requirements of the Policy Framework for Assessing Cumulative Effects under the <i>Impact Assessment Act</i> (IAAC 2023b). Per the Policy, cumulative effects are changes to the environment or health, social and economic conditions resulting from the changes from a project, combined with other physical activities that have been or will be carried out.</li> </ul>	<ul style="list-style-type: none"> <li>Section 15</li> </ul>
	<ul style="list-style-type: none"> <li>Has Indigenous knowledge informed the analysis?</li> </ul>	<ul style="list-style-type: none"> <li>Indigenous knowledge shared confidentially with Great Bear Resources by local Indigenous communities has been utilized to support the alternatives assessment, and analysis of changes from the Project.</li> </ul>	<ul style="list-style-type: none"> <li>Section 4</li> <li>Sections 7 to 18</li> </ul>
<ul style="list-style-type: none"> <li>Will the system, or parts of the system, recover or adapt to change caused by the project?</li> </ul>	<ul style="list-style-type: none"> <li>The assessment of changes resulting from the Project considers all Project phases. Where applicable, the post closure period is also considered in the Impact Statement. A conceptual closure plan is provided in the text that considers measure intended to mitigate Project development. A draft regulatory closure plan is also provided. Both consider the end land use for the PA after mining and reclamation.</li> </ul>	<ul style="list-style-type: none"> <li>Section 5.19</li> <li>Appendix S</li> </ul>	
Principle 2: Consider the well-being of present and future generations	<ul style="list-style-type: none"> <li>How do communities define well-being? What elements are valuable to them?</li> </ul>	<ul style="list-style-type: none"> <li>Community well-being is defined as the social and economic conditions that influence quality of life. Elements identified as valuable include access to services and health, affordable and adequate housing, employment opportunities, safety, opportunities for youth, social cohesion, access to land and traditional foods, and cultural continuity. This understanding was informed by desktop research, census-data, service provider interviews where available, and confidential Indigenous knowledge and land use reports.</li> </ul>	<ul style="list-style-type: none"> <li>Sections 10 to 14</li> </ul>

Guiding Sustainability Principles <sup>(1)</sup>	Guiding Questions <sup>(1)</sup>	Summary Response	Key Related Impact Statement Section <sup>(2)</sup> , Table or Figure
	<ul style="list-style-type: none"> <li>Are there existing community well-being plans?</li> </ul>	<ul style="list-style-type: none"> <li>Several municipalities have strategic plans that incorporate well-being objectives, while Indigenous communities have community development plans that similarly define priorities for health, education, housing, and cultural vitality. These sources informed the baseline and existing conditions for each community.</li> </ul>	<ul style="list-style-type: none"> <li>Sections 10 to 14</li> </ul>
	<ul style="list-style-type: none"> <li>Have diverse groups and different perspectives been included in the definition of well-being?</li> </ul>	<ul style="list-style-type: none"> <li>Input from service providers focusing on women, youth, Elders, and vulnerable groups, informed the definition of well-being as well as desktop research. This diversity is reflected throughout the assessment, supported by available data disaggregated for specific groups where possible.</li> </ul>	<ul style="list-style-type: none"> <li>Section 10 to 14</li> </ul>
	<ul style="list-style-type: none"> <li>What are the potential effects to the elements described as valuable?</li> </ul>	<ul style="list-style-type: none"> <li>The potential effect is a change to the region's community well-being, reflected in shifts to social and economic conditions that influence quality of life. Project-related changes to determinants such as housing affordability, access to services, employment opportunities, and access to traditional resources interact to influence community well-being. These potential interactions are assessed individually and collectively for each community.</li> </ul>	<ul style="list-style-type: none"> <li>Sections 10 to 14</li> </ul>
	<ul style="list-style-type: none"> <li>How many future generations were considered and how were their interests defined and included?</li> </ul>	<ul style="list-style-type: none"> <li>The assessment considers intergenerational impacts through the potential for Project-related changes to affect the passing down of knowledge, cultural practices, and land stewardship.</li> </ul>	<ul style="list-style-type: none"> <li>Sections 10 to 14</li> </ul>
	<ul style="list-style-type: none"> <li>What are the long-term effects on well-being? Will the effects change over time?</li> </ul>	<ul style="list-style-type: none"> <li>Long-term effects include sustained employment and training benefits during operations, and potential service and housing pressures during construction and early operations. Effects are expected to diminish post-closure, with land reclamation providing future opportunities.</li> </ul>	<ul style="list-style-type: none"> <li>Sections 10 to 14</li> </ul>
	<ul style="list-style-type: none"> <li>How will these long-term effects affect future generations?</li> </ul>	<ul style="list-style-type: none"> <li>Long-term effects are expected to include both pressures (e.g., on housing and services) and benefits such as employment and training opportunities that build transferable skills. Reclamation commitments are designed to support the Project site is returned to a safe and productive condition, supporting cultural and economic use after closure.</li> </ul>	<ul style="list-style-type: none"> <li>Sections 10 to 14</li> </ul>
	<ul style="list-style-type: none"> <li>What are the likely futures that would be foregone with the project in place?</li> </ul>	<ul style="list-style-type: none"> <li>In the absence of the Project, potential regional employment, training, and income opportunities would not occur. With the Project in place, alternative land uses in the Project Area are deferred until closure and reclamation, at which point the site is planned to return to safe and productive use.</li> </ul>	<ul style="list-style-type: none"> <li>Section 4</li> </ul>
	<ul style="list-style-type: none"> <li>Have you proactively sought out Indigenous knowledge to inform the analysis?</li> </ul>	<ul style="list-style-type: none"> <li>Where available, Indigenous Knowledge was shared confidentially and integrated into defining valued well-being elements, identifying effects, and characterizing intergenerational concerns.</li> </ul>	<ul style="list-style-type: none"> <li>Sections 10 to 14</li> </ul>
	<ul style="list-style-type: none"> <li>Has scientific and community knowledge informed the analysis?</li> </ul>	<ul style="list-style-type: none"> <li>Both quantitative data (e.g., Census data, service statistics) and qualitative insights (e.g., community reports, Indigenous Knowledge studies) informed the analysis of effects on Indigenous People.</li> </ul>	<ul style="list-style-type: none"> <li>Sections 10 to 14</li> </ul>
Principle 3: Consider positive effects and reduce adverse effects of the designated project	<ul style="list-style-type: none"> <li>Are additional mitigation measures required to mitigate effects within federal jurisdiction?</li> </ul>	<ul style="list-style-type: none"> <li>Mitigation and enhancement measures are summarized for the fVC in consideration of the identified potential effects of the Project.</li> </ul>	<ul style="list-style-type: none"> <li>Sections 8.6, 9.6, and 10 to 14</li> </ul>
	<ul style="list-style-type: none"> <li>Have positive effects been identified?</li> </ul>	<ul style="list-style-type: none"> <li>Both positive and negative effects have been assessed. Positive effects are summarized as economic and social benefits, and environmental opportunities.</li> </ul>	<ul style="list-style-type: none"> <li>Sections 18.1 to 18.4</li> </ul>
	<ul style="list-style-type: none"> <li>Can positive effects be maximized?</li> </ul>	<ul style="list-style-type: none"> <li>The benefits at an individual level are primarily provided to those who choose to participate in the Project; however, there are local and regional benefits which can be expected to have a trickle-down effect to other individuals.</li> </ul>	
	<ul style="list-style-type: none"> <li>Does the direction of the impact (i.e., positive or adverse) shift between different groups and sub-populations?</li> </ul>	<ul style="list-style-type: none"> <li>As summarized in Section 18.5.1.3, Great Bear Resources has a SPMS which will provide ongoing information through all Project phases, to allow for additional mitigation if appropriate and sharing of benefits,</li> </ul>	
	<ul style="list-style-type: none"> <li>Do some benefit while others do not?</li> </ul>		

Guiding Sustainability Principles <sup>(1)</sup>	Guiding Questions <sup>(1)</sup>	Summary Response	Key Related Impact Statement Section <sup>(2)</sup> , Table or Figure
	<ul style="list-style-type: none"> <li>Are there particular strengths or vulnerabilities in the potentially affected communities that may influence impacts?</li> </ul>	<ul style="list-style-type: none"> <li>The assessment recognizes that community characteristics influence how Project effects are experienced. Strengths such as cultural continuity, land-based knowledge, harvesting practices, intergenerational knowledge transfer, and social cohesion support resilience and benefit uptake. At the same time, these strengths also mean that communities may be more sensitive to disruptions, such as pressures on housing and services, infrastructure constraints, or reduced access to culturally significant sites. These factors, identified through socio-economic data, service provider input, and Indigenous Knowledge where available, are reflected across the assessment.</li> </ul>	<ul style="list-style-type: none"> <li>Sections 10 to 14</li> </ul>
	<ul style="list-style-type: none"> <li>Do the impacts cause regional inequities?</li> </ul>	<ul style="list-style-type: none"> <li>Like all mining projects and other private projects which have a fixed location, the greatest benefits are expected to accrue to those who participate directly in the Project. This may result in regional inequities; however, the financial benefits that accrue through the provincial and federal government processes, are not locally-based.</li> </ul>	<ul style="list-style-type: none"> <li>Section 18.1</li> <li>Appendix O-2</li> </ul>
	<ul style="list-style-type: none"> <li>Do the near-term benefits come at the expense of further disadvantages for future generations?</li> </ul>	<ul style="list-style-type: none"> <li>Reclamation of the Project site in accordance with the provincial <i>Mining Act</i> as summarized in the conceptual and draft closure plan. Key objectives of closure as documented in the plan are to: protect public health and safety, alleviate adverse environmental effects and achieve a productive use of the land. Financial assurance is required for the reclamation activities, prior to construction. In addition, the financial assurance is retained and the lands will not revert to the Provincial Crown until the Ministry of Energy and Mines is satisfied.</li> </ul>	<ul style="list-style-type: none"> <li>Section 5.19</li> <li>Appendix S</li> </ul>
Principle 4: Apply the precautionary principle and consider the uncertainty and risk of irreversible harm	<ul style="list-style-type: none"> <li>What uncertainties are associated with the sustainability analysis?</li> </ul>	<ul style="list-style-type: none"> <li>An assessment of uncertainties and confidence is provided with the assessment of changes from the Project on valued components, and determination of significance as applicable. The majority of the mitigation measures proposed have been proven effectiveness. Adaptive management is proposed as needed where a higher level of uncertainty is present.</li> <li>A framework related to adaptive management is also provided in the Impact Statement.</li> </ul>	<ul style="list-style-type: none"> <li>Sections 7.2.8, 7.3.8, ..., 7.16.8</li> <li>Sections 8.8, 9.8, 10.10, 11.10, 12.10, 13.10 and 14.10</li> <li>Section 20</li> </ul>
<ul style="list-style-type: none"> <li>Is there high uncertainty around mitigation effectiveness? If so, consider the need or benefit for reducing uncertainty through mechanisms such as adaptive management plans.</li> </ul>	<ul style="list-style-type: none"> <li>Is there a risk of irreversible harm? What measures have been taken to address these risks?</li> </ul>		
<ul style="list-style-type: none"> <li>Has Indigenous knowledge informed the identification of uncertainties and risk? If so, how?</li> </ul>	<ul style="list-style-type: none"> <li>Indigenous knowledge shared confidentially with Great Bear Resources by local Indigenous communities has been utilized to support the preparation of the Impact Statement, including in the assessment of uncertainties and confidence provided with the assessment of changes and determination of significance as applicable.</li> </ul>	<ul style="list-style-type: none"> <li>Sections 7.1, 7.2.8, 7.3.8, ..., 7.16.8, 8.3, 8.8, 9.3, 9.8, 10.10, 11.10, 12.10, 13.10, 14.10</li> </ul>	

Notes:

- Per IAAC (2021).
- Where ,... is shown in the last column, the same subsection number repeats in the Impact Statement with the section number changing.

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## 18.8 Application of the Precautionary Principle

The precautionary principle is referenced in the mandate of the *Impact Assessment Act*. The precautionary principle states that “*where there are threats of serious or irreversible damage, lack of full scientific certainty shall not be used as a reason for postponing cost-effective measures to prevent environmental degradation.*”

Examples of how the Precautionary Principle has been applied for the Project is demonstrated through the approach to:

- Impact assessment
- Risk mitigation and control
- Site rehabilitation
- Community engagement and consultation.

### 18.8.1 Impact Assessment

Multiple years of environmental baseline investigation and engineering field investigations have been completed to support the design of the Project. This information has been designed to reduce the level of scientific uncertainty. Environmental and engineering studies that support the Impact Statement, use a reasonable, conservative approach as described in Section 7 through Section 17 where appropriate. These scientific studies were supported with information obtained through consultation and engagement with local communities and feedback from individuals, as well as Indigenous knowledge at a broader scale, shared with Great Bear Resources through confidential Indigenous knowledge reporting. Great Bear Resources will continue to apply shared Indigenous knowledge during all phases of the Project, including consideration of this information during assessment of any future Project changes not currently envisioned.

The *Impact Assessment Act* requires the consideration of alternatives to the designated project and alternative means of carrying out the designated project that are technically and economically feasible. The assessment of alternatives (Section 4) uses a reasoned process to identify the preferred alternative carried forward into the project description (Section 5). As described in Section 4.5.1.2, the viable alternative means identified through a screening process were assessed for natural environment, human environment and technical and economic, criteria and indicators. The evaluation criteria and indicators selected could reasonably be applied to the assessment of alternatives to the Project and alternative means for the Project, consistent with the identified valued components for the Project. One of the identified criteria was whether the alternative was supportive of net-zero greenhouse gas emissions by 2050, a sustainability goal. The alternatives analyses considered whether the effects to Indigenous Peoples could vary for diverse populations groups. Criteria and indicators related to gender-based analysis plus were not established, as they would not be differentiating for the alternative means that remained after screening. If differentiating advantage or disadvantages for population groups were identified, they are noted in the text.

Conservative assumptions have been generally applied throughout the Impact Statement to overstate rather than understate potential adverse effects, and not emphasize positive benefits. A management and follow up program (Section 20) is proposed to confirm the conservatism of the assessment and detect unintended consequences so that appropriate corrective action can be taken.

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### 18.8.2 Risk Mitigation and Control

Best available technologies that are economically achievable have been employed through the Project design to minimize environmental harm, including by controlling emissions. The measures proposed are demonstrated in the site plan and described in Section 5. These include, but are not limited to:

- Designing a robust, multi-faceted approach to tailings management supported by design reviews by industry-leading experts
- Implementing water treatment and recycling technologies to reduce water usage and prevent the discharge of untreated contact waters to the environment
- Establishing an integrated water management and treatment system, focussed on re-purposing required facilities to the greatest benefit and reduced environmental effects, while employing an industry-leading technology to improve effluent quality above existing regulatory requirements.

### 18.8.3 Project Site Rehabilitation

The integrated closure approach which is part of the SPMS, requires planning for the end of mine life prior to construction, considering both environmental and social impacts. This holistic strategy encompasses physical and environmental activities like reclamation and monitoring, as well as social aspects like employee transition and community engagement. The goal is to create a positive legacy for host communities and support long-term benefits beyond the mine's operational lifespan.

As indicated in Section 5.19.1 and Section 19.3, the *Mining Act* requires that a Closure Plan be certified to the Mine Rehabilitation Code by qualified professionals, prior to disturbance associated with the mining project being initiated, and that financial assurance be provided to the provincial Crown (government) before any substantive development takes place such that funds are in place to carry out the described activities. The Closure Plan considers post-closure monitoring programs to confirm the sustainability of the rehabilitated site. The financial guarantee is intended to cover the cost of site rehabilitation, so the work is carried out even if the company becomes insolvent, and does not burden society.

The overall closure objective is to reclaim the affected lands to a naturalized and productive condition when mining ceases, that is capable of supporting plant, wildlife and fish communities, and other applicable land uses which will be informed by engagement with local Indigenous communities. Great Bear Resources intends to initiate the reclamation of affected lands as early as practical (progressive reclamation) with the objective of gaining and incorporating site specific knowledge and information through the mine life cycle, to support the success of final closure.

### 18.8.4 Community Engagement and Consultation

Great Bear Resources has taken a proactive approach to the participation of members of the public and Indigenous Peoples as described in Section 3 and detailed in Appendix C. Responses have been provided to comments and concerns raised. Great Bear Resources have attempted to provide clear and open communication about the potential impacts of the mine through consultation and engagement efforts, as well as within this Impact Statement.



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Consultation and engagement will continue throughout the life of the mine. While Great Bear Resources intends to establish positive relationships, a mechanism is in place for tracking and responding to complaints, and for resolving potential conflicts that may arise with local communities as indicated in Section 20.6.

By taking a precautionary approach to mine design, Great Bear Resources believes it is possible to minimize the environmental and social impacts of mining, while providing a more sustainable future for both the industry and the communities that depend on the resources it extracts.

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## 18.9 References

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