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List of Acronyms

Name	Definition
CDP	Community Development Plan
CIP	Community Investment Plan
CSR	corporate social responsibility
ESIA	Environmental and Social Impact Assessment
RRF	Rapid Response Fund
SDGs	(United Nations) Sustainable Development Goals
SEAH	sexual exploitation and abuse and sexual harassment
SF	Strategic Fund

1 Introduction

This Community Investment Plan (CIP) sets out Hellas Gold's overarching approach to investing in the communities affected by the Kassandra Mines Project in northern Greece. The plan will be revised on a regular basis to support the 25-year programme to invest a total of USD80 million.

It forms part of a set of documents that define the community investment strategy and approach for the Kassandra Mines Project, including the Community Development Plan (CDP) which provides the strategic framework for this CIP.

1.1 Project summary: the Kassandra Mines

The Kassandra Mines are on the Halkidiki Peninsula in northern Greece, owned and operated by Hellas Gold. They are:

- Olympias: an underground lead-zinc-gold-silver mine;
- **Stratoni-Mavres Petres:** an underground silver-lead-zinc mine (transitioned to care and maintenance until confirmation of potential inferred reserves);
- **Skouries:** an open pit and underground gold-copper mine (currently under development).

The CIP focuses on three municipalities that are primarily affected – Aristotelis and Polygyros in Halkidiki region, and Volvi in Thessaloniki region¹. The combined population of the affected communities is about 26,000 (2021).

The CIP builds on an existing track record of community investment by Hellas Gold. Between 2018 and 2023, Hellas Gold has spent EUR8.38 million on activities across a range of categories: infrastructure, community safety and wellbeing, education and youth, environment, arts and culture, community and economic development, healthcare, and support to vulnerable groups. This has been largely focused on Aristotelis, which has benefited from EUR6.7 million of the investment.

1.2 Purpose of the CIP

The purpose of the CIP is to set out how implementation of the CDP is to be resourced. It provides an overview of how the investment is allocated across the strategic objectives (pillars), over the 25-year timeframe, and between the recipient communities.

The CIP accounts to the public and stakeholders for the strategic and participatory allocation of funding, over the short, medium and long term, in a way designed to achieve the CDP objectives.

1.3 The community investment planning process

The CIP has been arrived at through a participatory priority-setting and planning process in consultation with key internal and external stakeholders. This has included an extensive programme of stakeholder engagement activities with communities, local authorities, businesses, civil society,

¹ 'Environmental and Social Impact Assessment of the Kassandra Mines', Hellas Gold, 2022

academia and the media, which has been ongoing since 2022 with a number of focus group discussions towards the end of 2023 to help define and validate this CIP. Towards the end of 2023, Hellas Gold has also established and engaged with a Community of Interest Committee (CIC), created to represent community-based stakeholders and disseminate information from Hellas Gold back to the communities.

The CIP also reflects inputs from key social and environmental analyses, including the Kassandra Mines Project Environmental and Social Impact Assessment (ESIA), annual social impact assessments conducted by Hellas Gold and a 2022 employee perception survey. Future updates will reflect the results of a formal social baseline study, conducted at least every three years, in compliance with the requirements of the Eldorado Gold Sustainability Integrated Management System (SIMS).

1.4 The CIP strategic framework

The CIP has been prepared to deliver against the strategic objectives set out in the Community Development Plan. These, in turn, align with the corporate social responsibility (CSR) strategy of Eldorado Gold as set out in the Eldorado Gold Sustainability Framework², as well as the UN Sustainable Development Goals (SDGs). It also takes into account the regional and municipal five-year operational programmes of the respective local administrations.

² https://sustainability.eldoradogold.com/sustainability-pillars/engaged-and-prosperous-communities/

2 The Community Investment Plan

This section sets out the core funding commitments of the Community Investment Plan for the 25year period, 2023-48, across two phases: Phase 1 covers the first 15 years and Phase 2 the subsequent 10 years.

The commitments are reviewed annually and in depth at the end of each five-year period; and will be subject to comprehensive evaluation at the end of Phase 1 before to proceeding to Phase 2.

2.1 Community investment principles

Implementation of the CIP will be based on the following principles for creating long-term value for society.

- **Invest strategically:** CIP investments intentionally contribute to the strategic community development objectives of Hellas Gold and the Sustainability Framework of Eldorado Gold.
- **Leave no one behind:** Investments benefit the whole community, with a conscious commitment to ensuring marginalised and vulnerable groups are included.
- **Participation and consultation:** Identification, selection and implementation of investments is based on proper consultation with communities, and their meaningful participation across the project cycle.
- **Evidence-based decisions:** Investment decisions are based on robust and credible evidence, shared transparently with stakeholders.
- **Capacity development:** Capacity development (communities, government and other delivery partners) is integrated into both the investment decision-making process and the execution and delivery process.
- Leverage local assets: CIP activities will prioritise local employment and sourcing of goods and services from local suppliers in order to build local capacity, strengthen local economic development and embed trust.
- Accountability for results: Ensuring data collection and results monitoring systems are in place, with robust, regular reporting to stakeholders on progress and performance and timely action on the lessons.
- **Sustainability:** Investments are made for the long term and build in planning for environmental, institutional and financial sustainability.

2.2 Objectives and strategic pillars

The CIP is aligned to support delivery of the objectives of the CDP. The overarching goal is that:

The local economy is on a sustained trajectory of long-term inclusive growth

with a diversified economy, a skilled and equal workforce, and community resilience to environmental and climate-related change.

This goal is to be achieved through five strategic pillars that are core to the CIP:

- 1. Facilitate the growth of the local economy (mining supply chain and parallel economy)
- 2. Promote educational opportunities for youth within the local communities
- 3. Contribute to capacity building on gender equality and inclusion in the local communities
- 4. Strengthen local community resilience to environmental and climate change impacts
- 5. Facilitate access to healthcare services for vulnerable groups within local communities.

Table 1 shows the expected outcomes for each of the strategic pillars.

1. Local economic development	2. Educational opportunities for youth	3. Gender equality	4. Community resilience	5. Access to healthcare
A diversified and strengthened local business ecosystem across both the HG supply chain and non- mining sectors	Greater access to quality education of local youth for increased employment, decent jobs and entrepreneurship	Decreased gender gaps in local and regional employment and declines in all forms of violence against women and girls	Strengthened environmental resilience of local communities	Increased access to improved healthcare services for vulnerable groups in the local communities

Table 1: CDP strategic pillars and expected outcomes

These five strategic priorities have been identified through analysis and consultation as the primary drivers of the overarching goal, based on the following theory of change:

- 1. Local economic development: The creation of a more conducive enabling environment together with support for local businesses and entrepreneurs to engage in a more diversified set of economic activities will increase the resilience of the local economy to the economic impacts of changing demands on the local labour and services markets over the lifespan of the Kassandra Mines Project and beyond.
- 2. **Educational opportunities for youth:** By providing increased and improved education and skills opportunities for local youth, the project contributes to a skilled and diversified workforce to help fill local labour market gaps and sustainably reduce unemployment.
- 3. **Gender equality:** Through childcare support and mechanisms to address GBV, women will be empowered to participate more equally in the workforce, thereby contributing to fuller employment in the local economy as well as changing gender norms and increasing gender equality.
- 4. **Community resilience:** Equipping local communities with an understanding of climate and environment risks, and the mechanisms, institutions and infrastructure to respond to those

risks, will build the social and economic resources of communities to withstand climate- and environment-related shocks.

5. Access to healthcare: Ensuring access to quality healthcare, especially for the most vulnerable groups, will help sustain full and productive employment, and support resilience to environmental and climate-related stressors.

2.3 Investment approach

The CIP investment approach aims to distribute the funding across key parameters as follows:

- Funding is channelled through two main mechanisms: i) a Strategic Fund (SF), to deliver the outcomes under the five strategic pillars and ii) a Rapid Response Fund (RRF) (Section 2.3.1).
- Within the Strategic Fund, investment is allocated across the five strategic pillars (Section 2.3.2).
- Across both the SF and the RRF, investment is allocated at municipal, regional and national levels (Section 2.3.3).

2.3.1 Strategic pillars and rapid response funding

The CIP combines support for delivery of the long-term, strategic objectives of the CDP with a facility for rapid response funding of immediate and short-term priorities according to the following definitions and criteria.

- **Strategic Fund:** Funding for projects identified through a participatory process that demonstrably address one or more of the strategic pillars.
- **Rapid Response Fund:** Providing flexibility to respond to urgent and time-sensitive, highpriority needs in an agile manner.

Fund	Project size	Project duration	Procurement process*
Strategic Fund	EUR30k and over	Minimum 1 year – ideally 3-5 years	Competitive: restricted or unrestricted depending on value
Rapid Response Fund	Up to EUR50k	Max 1 year	May be fast-track, direct tender*

Table 2: Key criteria for accessing the Strategic Fund and Rapid Response Fund

* Procurement will comply with applicable procurement policies, e.g. that of Hellas Gold or government partner



The overall funding for the RRF will be capped at 20%, starting at 30% in the first five-year period and declining to 20% by the end of Phase 1. Figure 1 illustrates the indicative allocation across the two funds across the five-year periods to Y25.

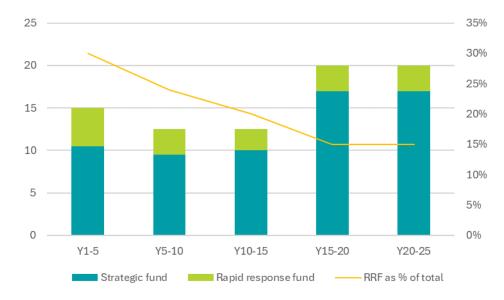


Figure 1: Allocation between SF and RRF to Y25 (USD million)

2.3.2 Allocation across strategic pillars

The Strategic Fund will be distributed across the five strategic pillars with 30% allocated to local economic development, 25% to educational opportunities for youth and 15% to each of the remaining three pillars (Figure 2).

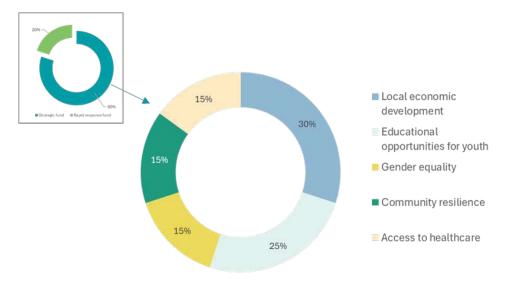


Figure 2: Allocation across strategic pillars

The weightings have been arrived at based on international best practices combined with consultation and continuous engagement with the interested parties. These will be reviewed on a regular basis to ensure alignment with evolving community priorities and preferences, reflect any changes in the implementing context as well as incorporate learning from implementation.

Table 3 lists the indicative outputs that are expected to be funded to achieve each of the strategic outcomes. The activities associated with each output are identified through a participatory process in consultation with the key relevant stakeholders, and subject to a screening, selection and due diligence process in line with corporate guidance.

1. Local economic development	2. Educational opportunities for youth	3. Gender equality	4. Community resilience	5. Access to healthcare
 1.1 A strengthened enabling environment for local businesses 1.2 Entrepreneurship programme launches diversified new businesses in the local economy 1.3 Business development support across key local industries (cultural heritage, tourism, agriculture, fishing) 	 youth 2.1 Support for local youth to access quality education 2.2 Increased quality of education across STEM disciplines 2.3 Support for vocational and technical training 	 3.1 Increased employment of women to close gender gap in local and regional employment 3.2 Support for employer childcare programmes to enable more active participation in the workforce 3.3 Support mechanisms for victims of gender- based violence and 	 4.1 Assessment of local resilience risks and needs 4.2 Improved local and regional resilience infrastructure 4.3 Support for community emergency response mechanisms 4.4 Support for responsible and sustainable natural resource menoment 	 5.1 Improved accessibility of primary healthcare services 5.2 Improved quality of primary healthcare services 5.3 Health education for local communities, particularly vulnerable groups 5.4 Sustainable social support systems to address
		SEAH	management	the needs of vulnerable populations

Table 3: Indicative outputs by strategic pillar

2.3.3 Allocation across municipalities and other administrative levels

Investments will be distributed across municipalities and affected communities based on evidence of need and the extent to which the different communities may be impacted by mining operations (Figure 3).

- The majority of investment is focused at the **municipal** level, with 75% allocated to Aristotelis municipality whose communities are primarily and directly affected. The neighbouring municipalities of Volvi and Polygyros will also receive some investment.
- **Regional** level projects will address primarily issues that cross municipal boundaries, such as road infrastructure and water management.
- Funding at the **national** level is reserved for high priority issues of national interest related to health, safety, education and natural disaster/emergency response management.

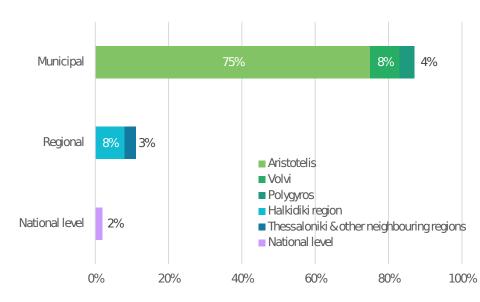


Figure 3: Allocation across municipalities and other administrative levels

2.3.4 Eligibility and selection criteria

Selection of projects for funding will be by means of a transparent, criteria-based process to identify those projects that are likely to contribute most to achieving the CIP objectives. Eligible proposals will be selected based on criteria to assess strategic alignment, relevance, targeting, impact, implementation readiness and value for money (VfM) (Table 4).

		Strategic Fund	Rapid Response Fund	
Eligibility criteria Pass/fail		Addresses one or more of the strategic pillars	Project is within maximum size and duration criteria	
		Benefits one or more of the target communities	Delivery is led by an existing, vetted partner	
		Meets minimum size and duration criteria		
Selection criteria Scored on a 1-3 point scale	Strategic alignment	Clear evidence of likely contribution to achievement of CIP strategic pillar objective(s)	Project is an enabler of progress on CIP strategic pillar objectives	
			Supports local government development plan priorities	
			Demonstrated support for one or more SDGs	
	0,	Aligns with CIP principles		
	e	Clear evidence of need	Clear evidence of need	
	Relevance	Demonstrated local authority support for the project	Clear time sensitivity of the need	
	Å	Demonstrated community support for		

		Strategic Fund	Rapid Response Fund	
		the project		
		Priority rating of target community*	Priority rating of target community	
	Targeting	Extent to which the project contributes to greater gender equality		
	Та	Extent to which the project benefits vulnerable or marginalised groups		
	ct	Expected scale and depth of direct positive impact under each of the strategic pillars	Expected scale and depth of direct positive impact	
	Impact	Expected scale and depth of indirect positive impact under each of the strategic pillars		
		Sustainability of expected impacts		
	S	Credible methodology proposed with realistic budget and work plan	Credible methodology proposed with realistic budget and work plan	
	ines	Delivery partner has been identified	Delivery partner has been identified	
	Readiness	Extent of HG resources required to support implementation	Extent of HG resources required to support implementation	
		Length of lead time to start	Length of lead time to start	
	VfM	Management/admin cost as % of total investment	Management/admin cost as % of total investment	
	-	Expected cost per beneficiary		

Table 4: Key eligibility and selection criteria

* Hellas Gold has allocated priority ratings to each municipal unit within the area covered by the CIP

To be eligible for evaluation and selection, proposals must pass all eligibility criteria.

Evaluation of eligible proposals is based on the combined score across all selection criteria. To be selected, a proposal's score must meet a minimum threshold of 60%. As part of its commitment to capacity development, Hellas Gold will support applicants to strengthen promising proposals that do not meet the minimum threshold.

Selected proposals are considered and approved based on their value as follows:

Value	Approved by
Up to EUR10k	Level 1: Eldorado Gold Head of Sustainability Halkidiki, Greece
EUR10-100k	Level 2: Athens CSR Committee (in-country)
Over EUR100k	Level 3: Hellas Gold Board of Directors

 Table 5: Thresholds and authorities for investment approvals

Approved proposals are subject to legal and financial due diligence before the investment is confirmed and contracting begins.

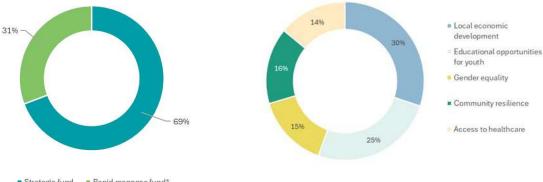
2.4 Multi-year planning

Investment planning for the CIP will take a long-, medium- and short-term lens to ensure that resource allocation is sequenced appropriately to deliver on the long-term objectives of the CDP. Hellas Gold has committed to spending USD40 million in Phase 1, and USD15 million in the first five-year period as shown in Table 6.

	Y1	Y2	Y3	Y4	Y5	Total Y1-5 (USDm)
Strategic fund						
1. Local economic development	350,000	370,000	800,000	800,000	800,000	3.1
2. Educational opportunities for youth	300,000	320,000	670,000	670,000	670,000	2.6
3. Gender equality	165,000	185,000	400,000	400,000	400,000	1.6
4. Community resilience	226,000	185,000	400,000	400,000	400,000	1.6
5. Access to healthcare	69,500	185,000	400,000	400,000	400,000	1.5
Total strategic fund	1,110,500	1,245,000	2,670,000	2,670,000	2,670,000	10.4
Rapid response fund	624,500	530,000	1,150,000	1,150,000	1,150,000	4.6
Grand total	1,735,000	1,775,000	3,820,000	3,820,000	3,820,000	15.0

Table 6: Y1-5 investment plan (USD)

This is in line with the overarching investment approach as shown in Figure 4.



Strategic fund Rapid response fund*

Figure 4: Y1-5 distribution across the SF and RRF, and across strategic pillars

2.5 Investment summary

	Phase 1		Phase 1		Phase 2		Phase 2	Total to
	Y1-5	Y5-10	Y10-15	total	Y15-20	Y20-25	total	Y25
Strategic fund								
1. Local economic development	3.2	2.9	3.0	9.0	5.1	5.1	10.2	19.2
2. Educational opportunities for youth	2.6	2.4	2.5	7.5	4.3	4.3	8.5	16.0
3. Gender equality	1.6	1.4	1.5	4.5	2.6	2.6	5.1	9.6
4. Community resilience	1.6	1.4	1.5	4.5	2.6	2.6	5.1	9.6
5. Access to healthcare	1.6	1.4	1.5	4.5	2.6	2.6	5.1	9.6
Total strategic fund	10.5	9.5	10.0	30.0	17.0	17.0	34.0	64.0
Rapid response fund*	4.5	3.0	2.5	10.0	3.0	3.0	6.0	16.0
Grand total	15.0	12.5	12.5	40.0	20.0	20.0	40.0	80.0

Table 7 provides a summary of the planned investment across the 25-year period.

Table 7: Summary Community Investment Plan (USD million)

3 Execution and delivery

3.1 Hybrid delivery model

Responsibility for delivery of the CIP rests with the CSR and Social Performance team of Hellas Gold. The team manages implementation of the CIP through a hybrid delivery model which combines in-house oversight by Hellas Gold with external and outsourced support for core parts of the programme (Figure 5). Administration and management fees for external support are included in project budgets; while Hellas Gold's internal resources are provided in-kind.

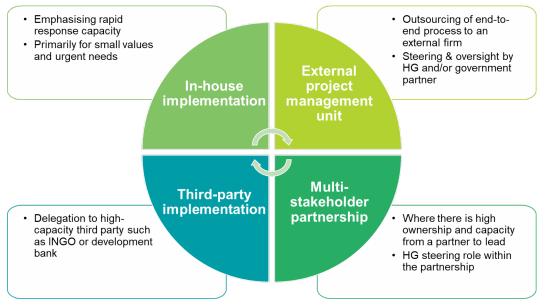


Figure 5: Options for hybrid delivery model

Delivery options will be decided in consultation with key government partners. MoUs for cooperation have been agreed with the Municipality of Aristotelis and the Ministry of Environment and Energy; others will be concluded with further partners as needed.

3.2 Annual and three-year planning

Resourcing of the CIP will be through an annual and three-year budget planning process. The three-year action plan, prepared annually, sets out the budget for the allocation of resources over the immediate three-year period, based on the pillars and priorities set out in the CIP and the CDP. This will include a detailed one-year budget for the first year of the three-year period covered.

3.3 Monitoring and reporting

Hellas Gold will report externally on the progress and performance of the CIP against its strategic objectives, as part of the annual sustainability reporting process and the annual Sustainable Development Report.



The annual report will bring together data and results from a range of monitoring and reporting mechanisms, as defined in an overarching CIP monitoring and reporting framework. This framework identifies the metrics and indicators that will be used to track progress against objectives, sets out milestones and targets, identifies sources of information and data collection methods, as well as setting out a full internal and external results reporting schedule.

3.4 Operations manual

Policies and processes for operationalisation of the CIP will be set out in an internal operations manual to provide guidance for Hellas Gold managers and delivery partners on operating procedures such as project identification, screening and selection, results management, monitoring and reporting, and risk management. The operations manual will also highlight key provisions of broader Hellas Gold and Eldorado Gold policies on, for instance, procurement and local procurement, human resource planning and stakeholder engagement.

3.5 Further information

For further information on how to apply for funding, please see the Hellas Gold website at:

• https://www.hellas-gold.com/viwsimothta/etairiki-koinoniki-efthyni

or contact:

• <u>GR-CSRrequests@eldoradogold.com</u>.

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