

KMC 采矿透明度倡议

KMC Extractive Industries Transparency Initiative

卡马蒂维矿业有限公司（以下简称“卡马蒂维”）完全支持《采掘业透明度倡议》（EITI），并将其运营及财务实践与 EITI 的透明度、问责制和多方利益相关者参与等核心原则保持一致。这一承诺也符合《负责任采矿保障倡议》（IRMA）的要求——IRMA 强调对国际标准的遵守和负责任的资源治理。

Kamativi Mining Company (Private) Limited (hereinafter referred to as "Kamativi") fully supports the Extractive Industries Transparency Initiative (EITI) and aligns its operational and financial practices with EITI's core principles of transparency, accountability, and multi-stakeholder engagement. This commitment is also consistent with the requirements of the Initiative for Responsible Mining Assurance (IRMA) – which emphasizes compliance with international standards and responsible resource governance.

一、与 EITI 核心原则的一致性

I. Alignment with EITI's Core Principles

EITI 的核心目标是通过披露企业向政府的付款及政府相应的收入，提升采掘业透明度，确保资源财富能助力可持续发展。卡马蒂维的实践直接体现了这一承诺：

EITI's core goal is to enhance transparency in the extractive sector by disclosing payments from enterprises to governments and corresponding government revenues, ensuring that resource wealth can contribute to sustainable development. Kamativi's practices directly reflect this commitment:

财务透明度：KMC 公司 2024 年的透明度实践包含以下两个层面

1. Financial Transparency: KMC's 2024 transparency practices encompass the following two levels:

(1) 自主披露的运营资金支付数据

Independently Disclosed Operational Payment Data

公司公布其向津巴布韦政府及社区的支付总额约为 484.34 万美元，具体包括：

The company disclosed that its total payments to the Zimbabwean government and local communities amounted to approximately US\$4.8434 million, which includes:

a. 特许权使用费：74.74 万美元

a. Royalties: US\$747,400

b. 特定矿产税、矿权费等：约 26.18 万美元

b. Specific Mineral Tax, Mining License Fees, etc.: ~US\$261,800

c. 当地基础设施改善：467.48 万美元

c. Local Infrastructure Improvement: US\$4.6748 million

d. 当地社区援助：5.32 万美元

d. Local Community Assistance: US\$53,200

此部分数据的披露体现了公司的透明度承诺。

The disclosure of this data reflects the company's commitment to transparency.

(2) 经独立审计的财务信息

Independently Audited Financial Information

特许权使用费：支付特许权使用费 97.6 万 美元（财务报表附注 4）¹，这是 EITI 框架下矿业企业向所在国政府支付的关键款项类别。

Royalty payments: Royalty payments of USD 976,000 (Note 4 to the financial statements) represent a key payment category made by mining companies to the host country government under the EITI framework.

¹ 此处特许权使用费仅从费用角度列示在财务报表，与上述支付的特许权使用费存在差异，主要原因一个是支付口径统计，一个是费用口径统计。

(2) 独立验证：卡马蒂维的财务报表由贝克·蒂利特许会计师事务所（津巴布韦）审计，该独立第三方的参与确保了所披露信息的可信度——符合 EITI 对付款和收入数据需经独立验证的要求。

(2) Independent Verification: Kamativi’s financial statements are audited by Baker Tilly Chartered Accountants (Zimbabwe). The participation of this independent third party ensures the credibility of the disclosed information – in line with EITI’s requirement for independent verification of payment and revenue data.

(3) 利益相关者参与：尽管 EITI 强调多方利益相关者（政府、企业、公民社会）的参与，但卡马蒂维在《董事责任声明》中提及的对健全内部控制和道德标准的坚守，为其与当地社区及政府就资源收入使用开展互动奠定了基础。

(3) Stakeholder Engagement: While EITI emphasizes the participation of multiple stakeholders (government, enterprises, civil society), Kamativi’s commitment to sound internal controls and ethical standards as mentioned in the Directors’ Responsibility Statement lays the foundation for its engagement with local communities and governments on the use of resource revenues.

二、与 IRMA 要求的一致性

II. Alignment with IRMA’s Requirements

IRMA 标准要求采矿运营遵守当地法律、与国际最佳实践保持一致，并在治理中体现透明度。卡马蒂维对 EITI 的支持从两个关键方面强化了其对 IRMA 的合规性：

IRMA standards require mining operations to comply with local laws, align with international best practices, and demonstrate transparency in governance. Kamativi’s support for EITI strengthens its compliance with IRMA in two key aspects:

(1) 法律法规一致性：卡马蒂维已遵守津巴布韦《公司及其他商业实体法》[第 24:31 章] 及国际财务报告准则（IFRS）。而对 EITI 的合规在此基础上进一步确保：与政府的财务互动（如特许权使用费、税收）不仅合法，且能透明披露——这符合 IRMA 对“遵守国家及地方法律”和“与国际标准一致”的强调。

(1) Alignment with Laws and Regulations: Kamativi already complies with Zimbabwe's Companies and Other Business Entities Act [Chapter 24:31] and International Financial Reporting Standards (IFRS). Compliance with EITI further ensures that financial interactions with the government (such as royalties and taxes) are not only legal but also transparently disclosed – which is consistent with IRMA's emphasis on "compliance with national and local laws" and "alignment with international standards."

(2) 负责任治理：IRMA 要求矿业企业管理与腐败、资源滥用及社区信任相关的风险。通过支持 EITI，卡马蒂维通过透明报告资金流向主动应对这些风险，减少了资源收入被挪用的可能性，增强了与当地社区及全球投资者的信任。

(2) Responsible Governance: IRMA requires mining enterprises to manage risks related to corruption, resource misuse, and community trust. By supporting EITI, Kamativi proactively addresses these risks through transparent reporting of capital flows, reducing the possibility of misappropriation of resource revenues and enhancing trust with local communities and global investors.

三、未来承诺

III. Future Commitments

卡马蒂维致力于深化与 EITI 的契合，具体包括：

Kamativi is committed to deepening its alignment with EITI, including:

(1) 扩大项目特定付款（如许可费、执照费）的披露，进一步贴合 EITI 2023 年标准对收入报告精细化的要求。

(1) Expanding the disclosure of project-specific payments (such as license fees and permit fees) to further align with EITI 2023 standards' requirements for more detailed revenue reporting.

(2) （如适用）参与津巴布韦国家层面的 EITI 进程，为提升全行业透明度的集体努力贡献力量。

(2) Participating in Zimbabwe's national EITI process (if applicable) to contribute to collective

efforts in enhancing sector-wide transparency.

(3) 将 EITI 原则纳入其环境、社会及治理 (ESG) 框架, 确保财务流透明度与社会及环境影响披露相结合 —— 这与 IRMA 对负责任采矿的全面性要求一致。

(3) Integrating EITI principles into its Environmental, Social, and Governance (ESG) framework, ensuring that financial flow transparency is combined with the disclosure of social and environmental impacts – consistent with IRMA’s comprehensive requirements for responsible mining.

卡马蒂维对 EITI 的支持彰显了其对透明、负责任的资源开采的承诺。这一承诺不仅与全球应对“资源诅咒”的努力相契合, 也强化了其对 IRMA 严苛的负责任采矿标准的合规性。

Kamativi Mining Company (Private) Limited’s support for EITI demonstrates its commitment to transparent and responsible resource extraction. This commitment not only aligns with global efforts to address the "resource curse" but also strengthens its compliance with IRMA’s rigorous standards for responsible mining.

Kamativi Mining Company (Private) Limited

Executive Director:

Date: 2025/10/15

