



# Auditing and Due Diligence

Prior to an acquisition, financing, insurance decision or as an operational safeguard, due diligence and auditing processes should be conducted to ensure compliance with protocols, permits, licenses and project conditions. Earth Systems has successfully and impartially delivered audits and due diligence assessments for international banks, financial institutions and mining companies.

Our expertise and experience in environmental and social issues, water quality and risk assessment for major infrastructure projects and our knowledge of engineering, planning and applicable legislation provide the platform for the in-depth analyses required in auditing and due diligence assessments. Earth Systems' familiarity with IFC, World Bank and other related Performance Standards and Safeguards makes Earth Systems well placed to conduct due diligence assessments for large-scale and sensitive projects.



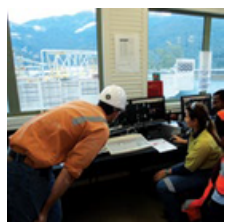
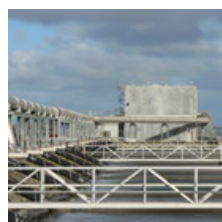
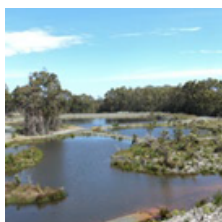
## SERVICES PROVIDED

- Environmental and social due diligence for international standard compliance, including assessment of compliance with World Bank / Equator Principles / IFC performance standards.
- Compliance audits that address the full spectrum of regional, state, national, and/or international regulatory requirements, as well as project-specific commitments.
- Audit teams are staffed to address the specifications of the operation being audited, its environmental setting, and facilities. We develop site-specific criteria and an audit protocol.
- Environmental management audits that assess the adequacy of management systems and procedures in minimising impacts and achieving environmental goals, commitments and regulatory requirements.
- Environmental monitoring audits that assess the efficacy of monitoring programs and procedures, the ability of personnel to reliably identify and monitor environmental impacts and to demonstrate compliance with regulatory requirements, corporate policies and project commitments.
- Due diligence assessments that identify and quantify current and potential financial liabilities associated with the divestment or acquisition of an operation.
- Technical audits that assess current and potential impacts from constituents commonly associated with mining activity, including: acid and metalliferous drainage (AMD), acid sulphate soils and surface and groundwater contamination from heavy metals, process chemicals (e.g. cyanide), suspended sediment and nutrients loading.

- Risk assessment and design and implementation of site-specific management strategies (including prevention, control, treatment and monitoring) that address short and long-term environmental liabilities, risks and hazards.
- Inspection of facilities, interviews with site personnel and review of documentation, monitoring protocol and quality control procedures.

## PROJECT EXPERIENCE INCLUDES

- Due Diligence Assessment of IFC environmental, social and community aspects of an undisclosed iron ore mine in Guinea.
- Conducted Hongsa Mine Mouth Power Project environmental and social due diligence assessment with respect to Equator Principles and International Finance Corporation Performance Standards.
- Due Diligence Assessment for the Nyagak III Hydropower Project, ESIA update and Livelihood Restoration Planning, International Finance Corporation, Uganda.
- Environmental and social monitoring audits for eight MIGA guaranteed projects in West Africa (DRC, Ethiopia, Guinea, Bissau, Nigeria, Mozambique, Senegal and Zambia).
- Due diligence reviews and assessments using WB Equator Principles III and IFC performance standards for a hydropower project in Lao PDR, and iron ore mines in Guinea, Cameroon and the Republic of Congo
- Expert environmental and social reviews for the Simandou Iron Ore Project in Guinea.
- Taiyuan Coal Mine and Wu Xian Mine Due Diligence Assessments Review.



[earthsystemsglobal.com](http://earthsystemsglobal.com)

## AUSTRALIA

[enviro@earthsystems.com.au](mailto:enviro@earthsystems.com.au)

MELBOURNE  
4/290 Salmon Street, Port  
Melbourne, VIC 3207  
+61 3 9810 7500

PERTH

BRISBANE

## EUROPE

[enviro@earthsystemseurope.com](mailto:enviro@earthsystemseurope.com)

BRISTOL  
Generator Building,  
Counterslip, Bristol BS1 6BX,  
United Kingdom  
+44 117 373 6153

## AFRICA

[enviro@earthsystemsafrika.com](mailto:enviro@earthsystemsafrika.com)

DAKAR  
3ème étage  
M&M Plaza, 5th  
floor 24W3 +JCW,  
Route de  
l'aéroport Ngor,  
Dakar Senegal  
+221 3386 83023

KIGALI  
M&M Plaza, 5th  
floor 24W3 +JCW,  
KG 8 Ave, Kigali,  
Rwanda  
+250 787 807 499

## ASIA

[enviro@earthsystemsasia.com](mailto:enviro@earthsystemsasia.com)

ABIDJAN  
II Plateaux Vallon,  
Sainte Cécile, Lot  
219, Cocody-Abidjan,  
Cote d'Ivoire  
+225 07 89 92 71 13

VIENTIANE  
Suite 801, Kolao  
Tower II, 23 Singha  
Road, Ban Nongbone,  
Vientiane, Lao PDR  
+856 (0)21 454 434

HANOI  
5th Floor, No. 85 Nguyen  
Du Street, Hai Ba Trung  
District, Hanoi, Vietnam  
+84 (0)28 3535 8200

COLOMBO

## CHINA

[enviro@earthsystems.com.cn](mailto:enviro@earthsystems.com.cn)

SHANGHAI  
Room 1105, Jing'an  
China Mansion 1701  
West Beijing Road  
Shanghai, China  
+86 216 887 2968