



**Perpetua
Resources**

ESG Policy

Approved by the board on Mar 31, 2025

Summary:

This Policy sets out the guiding principles that Perpetua Resources follows with regards to environmental protection, social responsibility and excellence in corporate governance.

Perpetua Resources Corp. (Perpetua Resources, Perpetua, or the Corporation) has, since its inception, incorporated the principles of environmental protection, social responsibility and excellence in governance (**ESG**) into all its actions. The intent of this policy is to set out our guiding principles in a coherent, systematic manner to inform stakeholders, including employees, vendors, suppliers, communities, investors and interested parties, and to help guide the Corporation's decision-making process and public reporting.

The principles, commitments and standard operating procedures outlined in our ESG policy will continue to be refined and developed as the Stibnite Gold Project (Project) advances, reflecting the Project's various phases (pre-construction, construction, remediation and restoration of historical mining operations, operations, final restoration, reclamation and closure, and monitoring).

Guiding Principles

We are guided by certain principles as they relate to responsible mineral development. These principles include, but are not limited to, the following:

- Perpetua Resources' goal is to leave the Project site better than we found it and to leave a lasting legacy of economic benefits in Valley County and Idaho.
- Perpetua Resources recognizes that responsible corporate behaviour with respect to environmental, social and governance factors can generally have a positive influence on long-term financial performance.
- Disclosure can allow stakeholders and other interested parties to better understand, evaluate and assess potential risk and return, including the potential impact of ESG factors on Perpetua Resources performance.
- Perpetua Resources investment analysis should incorporate ESG factors to the extent that they affect risk and return.
- Perpetua Resources acknowledges that the division of authority and responsibilities among the three parties that are core to corporate governance - shareholders, directors and managers.

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Perpetua Resources' dedication to ESG is put into action through the following policies and commitments.

GOVERNANCE

Corporate Board Structure

As a publicly traded company, Perpetua Resources is dedicated to the highest of corporate governance practices. The Corporation's board of directors (Board or Board of Directors) fulfills its mandate directly through its four committees at regularly scheduled meetings or at meetings held as required.

The following four Committees meet regularly and assist the Board in carrying out its mandate:

- Audit Committee
- Compensation Committee
- Corporate Governance and Nominating Committee
- Technical Committee

Code of Conduct & Ethics Policy

Perpetua's commitment to uphold the principles of ethical and honest business conduct is based on our values, which are fundamental to defining who we are as a Corporation and how we behave.

Our values include compliance with environmental, health and safety laws and regulations, dignity and respect at both the individual and corporate level, promoting sustainable growth, having a strong corporate social responsibility to the communities in which we invest, transparency through open and honest communication and accountability at all levels, and continuous improvement of operational practices.

In order to live up to these principles, Perpetua Resources has defined certain core values that are integral to the Corporation's objectives, decision making process and success:

- **Safety** - The health and safety of our employees, contractors and the public is of the utmost importance.
- **Environmental Responsibility** - We comply with all of the environmental laws that apply to our operations and seek to go above and beyond what is required; we strive to identify practical solutions to manage growth while working to protect and enhance the natural environment.
- **Community Involvement** - As a proud part of the community, we actively strive to serve the community's needs, to collectively enhance prosperity and well-being.
- **Transparency** - We fulfill our commitments in an open and transparent manner. We aim to be accurate, consistent and straightforward in all information delivered to our stakeholders.
- **Accountability** - As part of our governance, we provide accountability processes to guide our actions, decisions, conduct and reporting.
- **Integrity & Performance** - We hold ourselves to high standards and strive to fulfill our commitments in an effective and sustainable manner.

All employees, as well as Perpetua Resources' Board of Directors are required to know and follow the Code of Conduct and Ethics Policy (Code).

All Employees must carefully review and become familiar with the Code as well as confirm, either electronically or by signing an acknowledgement, that they understand and agree to follow the Code. Employees may be required from time to time to participate in mandatory trainings on the Code and re-affirm their understanding of it.

Perpetua Resources holds its managers and supervisors to the highest ethical standards and expects them to lead by example and help to create a culture of trust that encourages raising questions and concerns.

Managers and supervisors are expected to promote the understanding and knowledge of the Code by the employees who report to them, as well as their understanding and knowledge of all other rules, regulations, laws and Perpetua Resources internal rules and policies applicable to their jobs.

Perpetua's full Code of Conduct and Ethic's Policy can be read here:

<https://www.investors.perpetuaresources.com/investors/policies>

Anti-Bribery, Anti-Corruption

In keeping with its commitment to conducting business transparently, honestly, and with integrity, Perpetua Resources will conduct its business in accordance with applicable laws, including Canadian and U.S. anti-bribery and anti-corruption laws. The Anti-Bribery and Anti-Corruption Policy applies to all directors, officers, employees, consultants and any other person acting on behalf of the Corporation. This policy defines bribery, which is the most common form of corruption and can be broadly defined as the offering, promising, giving, accepting or soliciting of an advantage as an inducement or reward for an action which is illegal or a breach of trust. Bribery and corruption take many forms and the policy outlines what is, and what is not permitted in this regard.

This policy applies to all directors, officers, employees and consultants, agents or any other person acting on behalf of the Corporation.

As a part of this commitment, the Corporation's compliance officer is responsible for monitoring the effectiveness of this policy and may assemble a management Compliance Committee. Internal control policies are set by the Compliance Officer and a review is submitted to the Corporate Governance Committee of the Board of Directors on an annual basis.

Our full Anti-Bribery and Anti-Corruption policy can be read here:
<https://www.investors.perpetuaresources.com/investors/policies>

Workforce Growth and Retention Policy

Our human capital is the most valuable asset we have. The collective sum of the individual differences, life experiences, knowledge, inventiveness, innovation, self-expression, unique capabilities and talent that our employees invest in their work represents a significant part of not only our culture, but our reputation and the Corporation's achievement as well.

Perpetua is committed to attracting and retaining a talented workforce from all backgrounds and is therefore committed to fostering, cultivating, and preserving a culture that respects all individuals and their variety of talents, perspectives and rich array of experiences in the Corporation's general workforce, on its Board, and among its Executive Officers or Senior Management, as well as non-discrimination based on protected traits.

In this policy, protected traits include, but are not limited to, age, color, disability, ethnicity, family or marital status, gender identity or expression, language, national origin, physical and mental ability, race, religion, sexual orientation, veteran status, and other characteristics otherwise protected by applicable law.

Perpetua Resources is committed to non-discrimination in all aspects of employment including, but not limited to, our practices and policies on recruitment and selection; compensation and benefits; professional development and training; promotions; transfers; social and recreational programs; layoffs; terminations; and the ongoing development of a work environment built on the premise of treating each other with respect, which includes the following:

- Respectful communication and cooperation between all employees;
- Teamwork and employee participation, permitting the representation of all groups and employee perspectives;
- Work/life balance through flexible work schedules to accommodate employees' varying needs; and,
- Employer and employee contributions to the communities we serve to promote a workforce with skills and experiences needed to successfully operate a modern mine.

The full Workforce Growth and Retention policy can be read here:
<https://www.investors.perpetuaresources.com/investors/policies>

Political Contributions

Perpetua supports corporate citizen initiatives in our communities. We encourage our employees to be active in civic and community activities, including participation in the political and democratic process. As a company, Perpetua encourages the advancement of sound public policy that supports our mission and values. All political lobbying and civic activity by the Corporation and its employees must comply with applicable laws and regulations. Any support for candidates by the Corporation is overseen by Perpetua's Anti-Bribery and Anti-Corruption Policy and must be in compliance with applicable law including the Idaho Sunshine Law governing lobbying and political giving. Perpetua's political giving is made publicly available through the Idaho Sunshine Law. U.S. federal law prohibits corporations from making political contributions to federal candidates or party committees, but corporations may establish political action committees funded solely through voluntary employee contributions.

Political contributions are subject to regular review under Perpetua's Anti-Bribery and Anti-Corruption Policy and an annual report is submitted to the Board of Directors.

Supplier Standard

We recognize the significant role our suppliers and contractors play in achieving our environmental, social and governance goals. As such, in advance of the commencement of construction and operations of the Stibnite Gold Project we will develop and implement a Supplier Code of Conduct (this "Supplier Code") to provide the standards of conduct expected from all suppliers wishing to do business with, or on behalf of, Perpetua.

Perpetua will adhere to a purchasing preference that favors the supplier with favorable policies. Purchasing preference will vary depending on the individual factors in each purchasing scenario.

Perpetua defines 'Suppliers' as a business or individual that provides goods or services to Perpetua under terms specified in a contract.

Expectations within this Supplier Code will include:

- **Standard for Business Integrity and Ethics:** shall include anti-corruption and anti-bribery requirements.
- **Environmental Management:** shall include requirements for environmental responsibility and that all activities are conducted in accordance with applicable Perpetua environmental standards and all legal and regulatory requirements.
- **Health & Safety:** shall include requirements for compliance with all Perpetua, legal and regulatory requirements for site and workplace policies, standards and procedures related to health and safety.
- **Human Rights and Labor:** shall include respect for fundamental human rights, the requirement to respect the labor rights of all employees, the requirement to not discriminate in employment; and the prohibition of forced or compulsory and child labor, and discrimination.
- **Social Responsibility:** shall include the expectation that suppliers form positive relationships with stakeholders and local communities.

This policy will apply to all contractors, vendors and suppliers contracted with Perpetua at the commencement of construction.

Transparency & Reporting

With the rise of awareness of environmental, social and governance as a priority to investors and other stakeholders, a number of internationally recognized reporting standards have been developed. As global acceptance and standardization of reporting develops, Perpetua Resources will migrate its primary ESG reporting to follow internationally recognized reporting standards to improve transparency and accountability, while ensuring the integrity of its performance reporting.

As the Project moves through the various phases of initial site cleanup, construction, operations, reclamation and closure, different components of reporting standards will come into play and be used to track the success of the Project against our core values.

Additional details as to how Perpetua Resources fulfills its commitment to our core values are set out in the Plan of Restoration and Operations available here:
<https://www.investors.perpetuaresources.com/investors/policies>

ENVIRONMENTAL

Conservation Principles

Given the importance of environmental protection in the development, operation and closure of natural resource projects, Perpetua Resources has adopted the following guiding **conservation principles** for the Project in order to align it with our core values:

- Conduct restoration, mining, milling and reclamation activities in a manner consistent with environmental laws and regulations;
- Locate Project infrastructure on previously disturbed areas when practicable;
- Design and construct facilities to reduce impacts to aquatic and terrestrial wildlife, increase the quality of the habitat across the Project site, and provide protections for anadromous and local aquatic populations;
- Seek to provide protections for and improvements to local surface water and groundwater quality; and
- Repair, relocate, or construct new ecologically diverse stream channels and wetlands to mitigate those disturbed by legacy and new mine development.

Environmental Policy

Since the commencement of activities at the Project, guided by our core values, Perpetua Resources established environmental principles that are reflected in robust policies and standard operating procedures on and off site to protect the natural environment.

Perpetua Resources' commitment to the environment goes beyond just protecting what is there - we look for opportunities to enhance the ecosystem in which we operate, improving habitat and restoring the site by addressing legacy impacts.

As noted above, these principles, and the resulting policies and standard operating procedures will continue to be refined and developed, as the Project advances, reflecting the Project's various phases (pre-construction, clean-up and construction, operations, closure and reclamation, and monitoring).

Perpetua Resources' current Environmental Policy is set out below; this Policy will continue to be developed and refined as the Project advances.

Perpetua Resources' environmental policy is a commitment to maintain sound environmental practices in its activities and to use continuous improvement processes for efficient use of resources, processes and materials.

To help Perpetua Resources succeed in fulfilling this policy, all employees are responsible for incorporating into their work the actions necessary to take all reasonable care for the protection of the environment.

As such, Perpetua Resources commits to implementing programs to:

- Examine the potential impact to the environment of proposed activities and take steps to minimize, mitigate or, where practicable, eliminate impacts.
- Operate in accordance with recognized industry standards, while complying with, and in some instances, striving to exceed, applicable federal and state regulations and laws.
- On a regular basis, assess the Corporation's impact to the environment and, through continuous improvement processes, strive to attain higher levels of environmental performance.
- Reduce hazardous and non-hazardous materials generation and properly dispose wastes that are generated.
- Apply best management practices and technologies to reduce impacts and enhance environmental quality with respect to water, air, vegetation and wildlife.
- Maintain meaningful dialogue with the communities and other stakeholders within the area of influence to understand their concerns, reduce negative impacts and to enhance environmental quality.
- Progressively rehabilitate disturbed areas, where appropriate, and develop closure plans that can continuously improve and incorporate new technologies where practical.
- Train and educate employees and contractors to understand their environmental responsibilities regarding the Corporation's operations and activities.
- Expect contractors and suppliers to operate according to Corporation's environmental standards and procedures.
- Consider environmental and social factors when purchasing equipment and materials.

Environmental Sustainability Goals

Recognizing the importance of the natural environment to the residents of the communities in which it operates, early in the design process and as central goals for the Project development and operation, Perpetua Resources focused on the following key restoration and mitigation principles in establishing a “net benefit” goal for the Project:

- Remove existing barriers to fish migration and re-establish salmon and steelhead passage to the headwaters of the East Fork of the South Fork of the Salmon River (EFSFSR) and Meadow Creek as a beneficial environmental outcome;
- Re-establish fish habitat and spawning areas in the newly accessible EFSFSR and Meadow Creek;
- Remove and re-process legacy tailings underlying the Spent Ore Disposal Area (SODA) to eliminate potential sources of metals leaching into the groundwater as an advance compensatory restoration measure created by the Project;
- Remove, relocate and potentially reuse legacy development rock from adjacent to the EFSFSR to remove sources of erosion and sediment that potentially affect the water quality in the EFSFSR;
- Re-use legacy spent ore material for construction activities to reduce the amount of fresh material required to be mined for construction purposes, thereby reducing the environmental footprint of the Project;
- Remove and reuse legacy development rock for construction activities, reducing the amount of fresh material required to be mined for construction purposes and thereby reducing the environmental footprint of the Project;
- Remove unconstrained and potentially contaminated materials from the legacy ore processing facility (and any other contaminated areas identified during construction and operations), and place such materials in appropriately designed, engineered and constructed permanent storage facilities;
- Reforest the Project area to reduce sediment run-off that negatively impacts water quality and fish habitat, and enhance vegetation, riparian habitat, and tree canopy that would support increased wildlife populations and manage water temperature, thereby enhancing fish habitat;
- Provide solutions to address the ongoing sedimentation occurring at the area on-site known as Blowout Creek as a method to improve stream habitat within Meadow Creek and the EFSFSR;
- Restore stream channels and riparian habitat that were altered or impacted by previous mining, to improve fish habitat, fish spawning and fish passage, in support of developing a robust population of natural migratory fish, a net benefit resulting from the Project;
- Enhance fish habitat, spawning beds and passage in drainages upstream of the current blockage to fish passage, in further support of developing a robust population of natural migratory fish, providing a beneficial environmental outcome;

- Implement sediment control actions, such as repairing the East Fork of Meadow Creek (EFMC), thereby reducing sediment input into Meadow Creek and the EFSFSR, which reduction should improve fish habitat and encourage additional spawning and natural fish population growth, resulting in a beneficial environmental outcome; and
- In addition to the site rehabilitation from legacy disturbance, Perpetua Resources will minimize the Project's footprint and related impacts by using existing roads and by locating new facilities on previously impacted ground to the maximum reasonable extent and away from riparian areas to minimize potential impacts on or risks to water quality and fish populations.

Climate Change Policy and Mitigation Strategy

Perpetua Resources recognizes that it can play a role in addressing climate change impacts to its operations and to reduce our own greenhouse gas emissions. To that end, Perpetua will evaluate opportunities to reduce our own greenhouse gas emissions, set goals for carbon reduction and report annually on our fuel consumption, carbon offset measures and mitigations.

To reduce climate change related impacts, Perpetua has committed to third party verified carbon accounting and mitigation. Scope 1 and 2 carbon emissions have been audited from 2017-present and will continue to be accounted for while attempting to improve rates going forward. Scope 3 emissions will be included in future audits as mining operations begin.

Our Greenhouse Gas Emissions Inventory can be read here:

<https://perpetuaresources.com/sustainability/>

Chemical of Concern - Cyanide Management

Cyanide is a carefully managed and regulated compound, and industry experience demonstrates that cyanide can be used safely in the production of precious metals. Responsible management and compliance with state and federal law is essential to protecting waterways, soil and wildlife in the ecosystem surrounding mining sites.

Perpetua is committed to responsible cyanide use and management. This commitment includes selecting processing methods that reduce the use of cyanide where it may be exposed to the environment. Perpetua has committed to neutralizing cyanide concentrations in the tailings to levels considered protective of wildlife and well below the 50 parts per million advised by the Cyanide Management Institute.

Perpetua is developing a cyanide management plan that will include training for employees and contractors, and operating procedure regarding the transportation, use and storage of cyanide. The cyanide management plan will comply with the State of Idaho's law governing the use of cyanide and all applicable state and federal regulation. Perpetua will also commit to the policies and requirements of the International Cyanide Management Institute, including third party audits.

Emergency Preparedness and Catastrophic Hazard Management

Perpetua is committed to protecting the safety and wellbeing of our people and the communities and environment around us. By recognizing and mitigating the risks of a catastrophic hazard, we can better protect our people and the environment.

A catastrophic hazard is any event that - although unlikely - could cause widespread loss of life, or significant environmental harm.

By taking a precautionary approach, we aim to establish effective emergency and crisis plans to allow for a rapid and effective response in the unlikely event of a catastrophic incident.

Health & Safety Policy

Since its formation, and in order to align with our core values, Perpetua Resources established safety principles that are reflected in rigorous policies and standard operating procedures on site for the protection of the health and safety of people working at the Project and the public.

These principles, and the resulting policies and standard operating procedures, will continue to be refined and developed as the Project advances, reflecting the Project's various phases (pre-construction, clean-up and construction, operations, closure and reclamation, and monitoring).

Perpetua Resources current Health and Safety Policy is set out below; as noted, this policy will continue to be developed and refined as the Project advances.

Perpetua Resources believes that the health and safety of its employees is fundamental to the operation of its business. The goal is to have zero lost time accidents. Perpetua Resources is committed to implementing operational improvements that offer superior safety and occupational health management.

For Perpetua Resources to succeed in fulfilling this policy, all employees must undertake their work in accordance with Perpetua Resources policies to the best of their ability and to take all reasonable care for their own safety and health, as well as the health and safety of their work colleagues.

In order to achieve these objectives, Perpetua Resources is committed to:

- Providing the expertise and resources needed to maintain safe and healthy work environments.
- Promoting occupational Health and Safety awareness so that it is always at the forefront of daily operations.
- Promote the consultation and participation of workers (and where they exist, workers "representatives") in development of procedures and policies and have the opportunity
- to provide input into the Perpetua Resources Integrated Environmental Occupational Health and Safety (EOH&S) Management System.
- Establishing clearly defined safety and occupational health programs, including the implementation of an integrated EOH&S Management System which was launched in 2018. Find more here:

<https://www.investors.perpetuaresources.com/investors/policies>

- Implementation also includes a Site Safety and Health Plan (SSHP) which was implemented in 2012 and is updated regularly.
- Implementing employee and contractor training and incident management systems, as currently managed through the ECESIS program.
- Measuring safety and health performance, and making improvements as warranted.
- Operating in accordance with recognized industry standards, while complying with local and international applicable regulations and laws.
- Promote the involvement of employees in the investigation of causes of accidents and incidents and encourage their participation in developing effective and immediate preventative and remedial action.
- Training employees to carry out their jobs safely and productively. No employee will be permitted to commence a job without the requisite training, including hazard recognition.
- Providing necessary personal protective equipment, such as hard hats and safety glasses, and instruction in their use.
- Maintaining a high degree of emergency preparedness.
- Requiring that contractors and vendors comply with all of the Corporation's health and safety standards and no contractor is permitted to commence on-site work without the requisite training, including Occupational Safety and Health Administration (OSHA) and Mine Safety and Health Administration (MSHA) training, hazard recognition and safety training.
- Promoting the Health & Safety Policy as a way of life in all aspects at our work sites and in our family and local community.

Compliance: Currently, the Occupational Safety and Health Administration (OSHA) is the regulatory authority for the Project. Perpetua has adopted OSHA training and safety standards and has voluntarily undergone Idaho-OSHCON safety audits on an alternating yearly cycle for the past seven years. Once the Project has entered the construction and operations phases, the Mine Safety and Health Administration (MSHA) will be the regulatory authority.

The Board of Perpetua Resources has formed a specific Technical Committee dedicated to the oversight of the safety and environmental practices implemented by the Corporation. Senior management reports quarterly to the Technical Committee and reports monthly to the Perpetua Resources Board of Directors on safety performance and training. Safety performance will be reported publicly on an annual basis.

Protected and World Heritage Site

Perpetua Resources values transparency and accountability regarding conserving ecologically and culturally significant and protected sites. This commitment includes not operating in areas

of particular importance for biodiversity, cultural and natural value as covered under UNESCO World Heritage Sites and UNESCO Natural World Heritage Sites.

SOCIAL RESPONSIBILITY

Transparency and Accountability

Social responsibility includes direct accountability and transparency with local communities impacted by mining activities. Perpetua Resources is committed to working directly with local communities through formal and guaranteed methods of communication. In 2018, Perpetua Resources signed a community agreement with eight communities. This agreement established the Stibnite Advisory Council, which is an independent organization made up of representatives of each community. The council provides a forum for regular and on-going direct communication and information sharing between senior Corporation leadership and community representatives for the lifespan of the Project.

With the intent of providing long-term and sustainable economic opportunity to the region, the agreement also created the Stibnite Foundation, a charitable organization served by a board of community representatives and funded by Perpetua Resources through milestone payment. Once the Project is operating Perpetua will fund the foundation based on a profit sharing equation throughout the life span of the Project.

Compensation

Successful implementation of the Corporation's environmental, social and governance goals and commitments require senior management and staff acceptance and performance. As such, Perpetua includes environmental, social responsibility and governance objectives and goals as part of its compensation plans as a part of annual performance reviews.

Human Rights

Perpetua is committed to ensuring each person at Perpetua Resources is treated fairly, equally, and respectfully and is committed to respecting human rights throughout the Corporation and in its dealings and relationships with stakeholders. This policy will continue to be refined and developed as the Project advances.

Perpetua recognizes that human rights include the labor rights of all employees including the right to not be discriminated against in employment and the prohibition of forced or compulsory and child labor.

Perpetua recognizes that there are lands and resources in Idaho that hold both cultural and treaty protected significance to the tribes and tribal members across the state. We believe that by listening to tribal perspectives, incorporating their knowledge, providing an ongoing seat at the table and implementing systems of accountability, we can create a healthier region for everyone with water quality improved and salmon fisheries restored.

This policy will apply to all employees, representatives, Board members and suppliers.

Sustainability Goals - Local Economic Impact

Perpetua Resources and its subsidiary businesses recognize that its own goal of creating a business that is financially sustainable in the long term is consistent with the goals of the communities and countries in which it is hosted and operate of creating self-sustaining economies and societies.

Perpetua Resources recognizes that its goals, and those of the communities in which it operates, can be aligned to create mutual and lasting benefits. An important goal for the local communities surrounding its Project is for sustainable, well-compensated employment. In order to deliver against these aspirations, Perpetua Resources aims to continue to encourage local hiring, contracting, provision of supplies and services within the local communities and Valley County, and then expanding out from the Project area to adjacent counties, the State and then the balance of the U.S. In support of this, Perpetua Resources has established an employment goal to encourage the hiring of qualified local people and work with nearby communities to lessen any negative social, lifestyle and economic impacts on local residents.

In support of this goal, Perpetua Resources will:

- Maintain its Stibnite Gold Logistics Facilities (SGLF) near the community of Cascade for general administration, accounting, payroll, human relations, warehousing, transportation and laboratory personnel. Members of the workforce assigned to this facility are expected to be or become residents of Valley County. Having as many support personnel as practical at the SGLF will limit the number of employees to be transported to the Project site and housed at Stibnite Lodge since SGLF workers will work more regular schedules and reside at home.
 - Implement hiring practices that encourage the use of local contractors and local workers, and will go outside the region to hire only to the extent that qualified contractors and an adequate pool of worker candidates cannot be reasonably found locally and hired consistent with applicable legal requirements.
 - Implement a policy that encourages local purchase and contracting, and work with local colleges and universities to identify training opportunities to facilitate the hiring of qualified local workers.
-