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INTERNATIONAL TIN ASSOCIATION (ITA) – RESPONSIBLE MINERALS INITIATIVE (RMI)

ASSESSMENT CRITERIA FOR TIN SMELTING COMPANIES (VERSION 2)

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I. INTRODUCTION

Note: Terms that are ***bold and italicized*** have specific definitions set forth in in Annex A.

The International Tin Association (ITA) and the Responsible Minerals Initiative (RMI) encourage the responsible sourcing of ***minerals*** from ***Conflict-Affected an High Risk Areas*** (***CAHRAs)***, and, where relevant, artisanal and small scale mining (***ASM)*** producers. To incentivize and improve supply chain due diligence in the tin value chain, ***ITA*** and ***RMI*** collaborated to issue these joint Assessment Criteria for tin ***smelt***ing companies. This document sets forth the ***criteria*** for determining conformance with ***RMI*** and ***ITA*** program requirements, the OECD Guidance, as well as regulatory requirements on ***minerals*** due diligence.

These ***criteria*** follow the five-step framework and 3T Supplement for risk-based due diligence from the OECD Due Diligence Guidance for Responsible Mineral Supply Chains from Conflict-Affected and High Risk Areas, Edition 3 (**OECD Guidance**), and also include additional regulatory requirements; currently Section 1502 of the US Dodd-Frank Wall Street Reform and Consumer Protection Act (**Dodd Frank Act**) and Regulation (EU) 2017/821 of the European Parliament and of the Council of 17 May 2017 laying down supply chain due diligence obligations for Union importers of tin, tantalum and tungsten, their ores, and gold originating from conflict-affected and high-risk areas (**EU Regulation**). These ***criteria*** also include additional requirements from **Standard Setting Organizations** for actions that are of importance in **OECD Guidance** implementation.

The ***criteria*** in this document are used by an ***audit firm*** and their individual ***auditors*** to assess whether a ***company*** has implemented OECD-aligned supply chain due diligence adapted to the circumstances of its tin supply chain. ***Assesments*** carried out against these ***criteria*** are equivalent to Step 4 ***audit*** of the ***OECD Guidance*** with compliance recorded in an ***audit firm*** report.

Companies are expected to undertake relevant steps of their due diligence process on a continual and on-going basis and these activities are expected to result in progressively improved understanding of supply chain ***risks, risk*** management performance, and ***risk mitigation*** within reasonable timescales. ***Companies*** are expected to use good faith and reasonable efforts in their due diligence and are expected to adapt the nature and extent of their process to their individual circumstances such as ***company*** size, location, sector, and the likelihood and severity of identified ***risks. Companies*** are expected to proactively carry out due diligence and to react to changes of circumstances and ***risks*** in the supply chain.

Where appropriate, ***companies*** may cooperate with other ***companies,*** or work via an industry program in ***joint initiatives***, for example, to share costs, commercially confidential information, carry out ***red flag reviews*** and / or ensure competent on-the-ground assessments of high-risk areas free from conflict of interest. Companies may also submit data to, or be audited by, an ***institutionalized mechanism***. Each ***company*** remains fully responsible for their own due diligence and should ensure all joint work is relevant for their own circumstances and supply chains, including the ***company*** actions in response to reported ***risks.***

The Responsible Minerals Assurance Process (***RMAP***) utilizes independent third-party ***assessments*** of ***company*** management systems and sourcing practices to validate conformance with ***RMAP*** requirements. The ***criteria*** in this document form the basis of the independent third-party ***assessments*** to determine a ***company***'s conformance in accordance with the ISO 19011:2018 ***audit*** standard. ***Companies*** can use the ***assessment*** results to support customer requests, meet regulatory requirements, inform sourcing practices and continually improve due diligence management systems.

The ***ITA Code of Conduct*** for tin mining, ***smelting*** and recycling operations has 10 key Principles and a total of more than 70 Standards, of which Standard 7.3 covers responsible sourcing. The ***criteria*** in this document are the basis for third-party assurance of assertions made by ***companies*** in their public due diligence reports through an ISAE 3000 ***assurance engagement*** which can be submitted to ITA to achieve third-party conformance with Standard 7.3 of the ITA Code. Stakeholders can use validated ***company*** due diligence reports in their own assessments of supply chain practices.

Adhering to these ***criteria*** demonstrates conformance with:

- ***ITA Code of Conduct*** Standard 7.3
- ***OECD Guidance***
- Regulatory requirements for relevant national laws which reference the ***OECD Guidance*,** including the ***EU Regulation*** and the ***Dodd Frank Act***
- ***Responsible Minerals Assurance Process (RMAP)***

RMAP follows the **International Organization for Standardization (ISO) 19011:2018 auditing standard** in conducting an independent third party ***assessment***. ISO 19011:2018 is issued by the International Organization for Standardization and provides guidance on auditing management systems, including the principles of auditing, managing an ***audit*** programme and conducting management system ***audit***s, as well as guidance on the evaluation of competence of individual ***auditors*** involved in the ***audit*** process.

The independent third party ***assessment*** approach endorsed by the ***ITA*** for ***assurance engagements*** conducted to demonstrate compliance with the ***ITA Code*** is the **International Standard on Assurance Engagement (ISAE 3000).** ISAE 3000 is issued by the International Federation of Accountants (IFAC) and sets out guidelines for the ethical behaviour, quality management and performance of an ISAE 3000 engagement.

Auditors shall apply professional judgment and obtain reasonable assurance that evidence is sufficient and appropriate when conducting the ***assessment***.

In these ***criteria***, the word 'must' is used where a matter is a requirement for achieving conformance to the ***criteria***. The word 'must' is also used to indicate activities or tasks that are mandatory for an ***auditor*** to conduct as part of an ***assessment*** that meets the quality assurance requirements for the ***Standard Setting Organization~~s~~***.

II. LIMITATIONS

These ***assessment criteria*** do not cover all human rights, social, and environmental risks that ***companies*** may be faced with as part of their responsible sourcing practices. A successful ***assessment*** must not be used to imply operating performance beyond the strict scope of these ***Assessment Criteria***, does not result in a material certification, nor does it determine that ***minerals***, ***materials*** or ***metal products*** are "conflict-free".

A successful ***assessment*** utilizing these ***criteria*** can be used to demonstrate due diligence for ***mineral*** or other ***material*** sourcing in accordance with the ***OECD Guidance*** and relevant regulatory requirements. ***Companies*** may choose to utilize other ***assessment*** programs to demonstrate OECD-aligned processes and/or to demonstrate 100% ***secondary*** sourcing.

Assessments will take into account participation of the ***company*** and/or its suppliers in a ***joint initiative*** or ***institutionalized mechanism***, which, if such an initiative or mechanism has been independently confirmed to be ***aligned*** with the ***OECD Guidance***, can be considered to be reasonably managing supply chain ***risks.*** A company making use of a ***joint initiative*** or ***institutionalized mechanism*** must understand and follow activities and results of such initiatives/mechanisms and demonstrate how the ***company*** makes use of that information in their own decision making and due diligence.

Assessment of information disclosure among supply chain actors, to ***auditors***, other stakeholders and the public will take into account the protection of ***business confidentiality and other competitive concerns***. This includes price information and supplier relationships. Such information can be disclosed to an ***aligned joint initiative*** and/or ***institutionalized mechanism***, regional or global, with the mandate to collect and process information and ***assessment*** of information disclosure will take into account ***company*** participation in, and the extent of information published by, such initiatives/mechanisms.

III. ASSESSMENT SCOPE

A. COMPANIES/FACILITIES WITHIN THE SCOPE OF THE ASSESSMENT

ELIGIBILITY CRITERION: ***Companies*** with ***facilitie***s that meet the definition of a ***smelter*** are eligible to use these ***criteria***. Where a ***company*** or ***facility*** has more than one process, only those tin-related processes are included within the scope of the ***assessment***. All ***company*** activities, processes and systems used to implement supply chain due diligence regarding tin ***minerals*** or other tin ***materials***, including the management system, ***risk management,*** and disclosure of information are in scope for the ***assessment***. Where a ***company*** makes claims that ***receipts*** or operations are not covered by the ***assessment*** or out-of-scope for any step of due diligence, those claims must be verified. The ***criteria*** in this document from the ***OECD Guidance*** are relevant for the circumstance of a ***primary smelter*** purchasing ***minerals*** from external third party suppliers, or located in a ***CAHRA***. Additional ***criteria*** of ***Standards Settings Organisations*** also apply to support OECD implementation or regulatory requirements. Relevant sections are applicable to ***primary smelters*** treating ***minerals*** from their own integrated operations to report on impacts of their own activities, as well as by other ***companies***, including but not limited to ***secondary smelters***, choosing to demonstrate due diligence relevant to their supply chains through RMI or ITA ***assessment*** processes.

The differentiation between a ***refiner***, a ***secondary smelter*** and/or alloy manufacturer, especially when ***secondary*** materials or ***metal products*** are inputs, may not be readily apparent. The eligibility of ***refiners*** without ***smelting*** capabilities for ***assessment*** of their input sources under these ***criteria***, or under an alternative ***downstream*** assessment, will be evaluated on a case by case basis depending on the ***facility's*** capabilities and operations. ***Refining*** operations of a ***company*** are always included in the scope of this ***assessment***.

Operations that do not meet the definition of a ***company***, and therefore are outside the scope of the ***assessment***, include but are not limited to the following:

- Treatment specialist: A ***company*** may send partly processed ***materials*** for external treatment and that treatment specialist would not be required to have been independently assessed provided that it does not perform ***smelting*** or ***refining*** processes. For example, a treatment specialist might receive ***materials*** from the ***company*** to remove hazardous contaminants (e.g., arsenic, radioactivity) as a service, and then return the treated ***materials*** to the same ***company***. Such ***materials,*** if continually owned by the ***company***, do not require additional ***origin*** information on their return from the treatment specialist, nor evidence of ***assessment*** of the treatment specialist.

- Traders***: Actors*** trading in ***minerals*** or ***materials*** where there is no mechanical or heat treatment or other process performed, and the ***minerals*** or ***material*** traded is in the same chemical and physical state as received.

- Recycler/handler/recovery operators: ***Actors*** with the ability to mechanically process ***secondary*** materials using means such as shearing, cutting, sawing, shredding, briquetting/compacting, shot/sand blasting (wheel abrade and pneumatic) and machining. Where a ***company*** performs a mechanical process outside the scope of the ***assessment*** in addition to other processes that are within scope, the ***facility*** as a whole must demonstrate conformance, as conformance is determined at the ***company*** level, not at the process level.

- Operators separating mixed ***mineral***: An ***upstream actor*** mechanically separating tin-containing ***minerals*** from those of another metal prior to ***smelting*** of those ***minerals***.

B. MINERALS AND **MATERIALS** IN SCOPE

ELIGIBILITY CRITERION: All tin containing ***minerals*** and ***materials,*** physically received, held, and/or processed at an in-scope ***company facility*** during the ***assessment period***, regardless of ***origin***, storage location and type, are included. This includes all ***minerals*** and ***materials*** received under ***toll*** contracts. Due diligence is global in scope.

Minerals and ***materials*** outside the scope of the ***assessment*** are:

- ***Legacy*** material, created in the current form on a verifiable date prior to 1 February 2013.
- ***Assay*** materials in small quantities.

IV. CONFORMANCE CRITERIA

Conformance ***criteria*** in each section of this document consist of the ***OECD Due Diligence Guidance Supplement on Tin, Tantalum and Tungsten*** and requirements from ***Standard Setting Organizations***. For a summary of applicability of due diligence processes refer to Figure 1.

The OECD conformance ***criteria*** specify that steps to establish policies and management systems, conduct a ***red flag review*** based on the collection of relevant supply chain information, and report on due diligence shall be implemented by all ***companies*** that meet the definition of a ***primary smelter***, regardless of the source of their ***minerals***. Steps to collect additional supply chain information, conduct an ***Annex II Risk Assessment***, establish an on the ground assessment team to assist in reporting and managing identified ***risks***, as well as undergoing an independent third party ***assessment*** must be implemented by ***companies*** sourcing ***minerals*** known or suspected to be from a ***CAHRA. Companies*** treating primary ***minerals*** from their own operations must take steps relevant to activities related to their own operations.

The ***Standards Setting Organization*** conformance ***criteria*** specify that ***companies*** treating only ***secondary materials*** must take steps in order to allow the ***company*** to describe in reasonable detail the due diligence measures used to reach the conclusion that all ***material*** inputs are secondary and disclose that conclusion. ***Companies*** receiving any other ***material*** types such as non-secondary ***metal product*** must take steps to ensure the ***supplying smelter*** producing the metal has undergone an independent third party ***assessment*** and/or that any risk of association with sources known or suspected to be from ***CAHRA***s has been identified and acted upon. To conform with the ***Standards Setting Organization*** requirements, all ***companies***, regardless of their sourcing practices, type of ***materials***, or ***origin*** of ***minerals*** must implement steps to establish policies and management systems, conduct a ***red flag review*** based on the collection of relevant supply chain information, undergo an independent third party ***assessment,*** and report on due diligence.

A ***company*** may choose to make use of an ***aligned joint initiative*** or ***institutionalized mechanism*** to demonstrate that some conformance ***criteria***, including expectations on their suppliers and upstream supply chain, are fulfilled***.*** If doing so, the ***company*** must provide evidence to the ***auditor*** confirming;

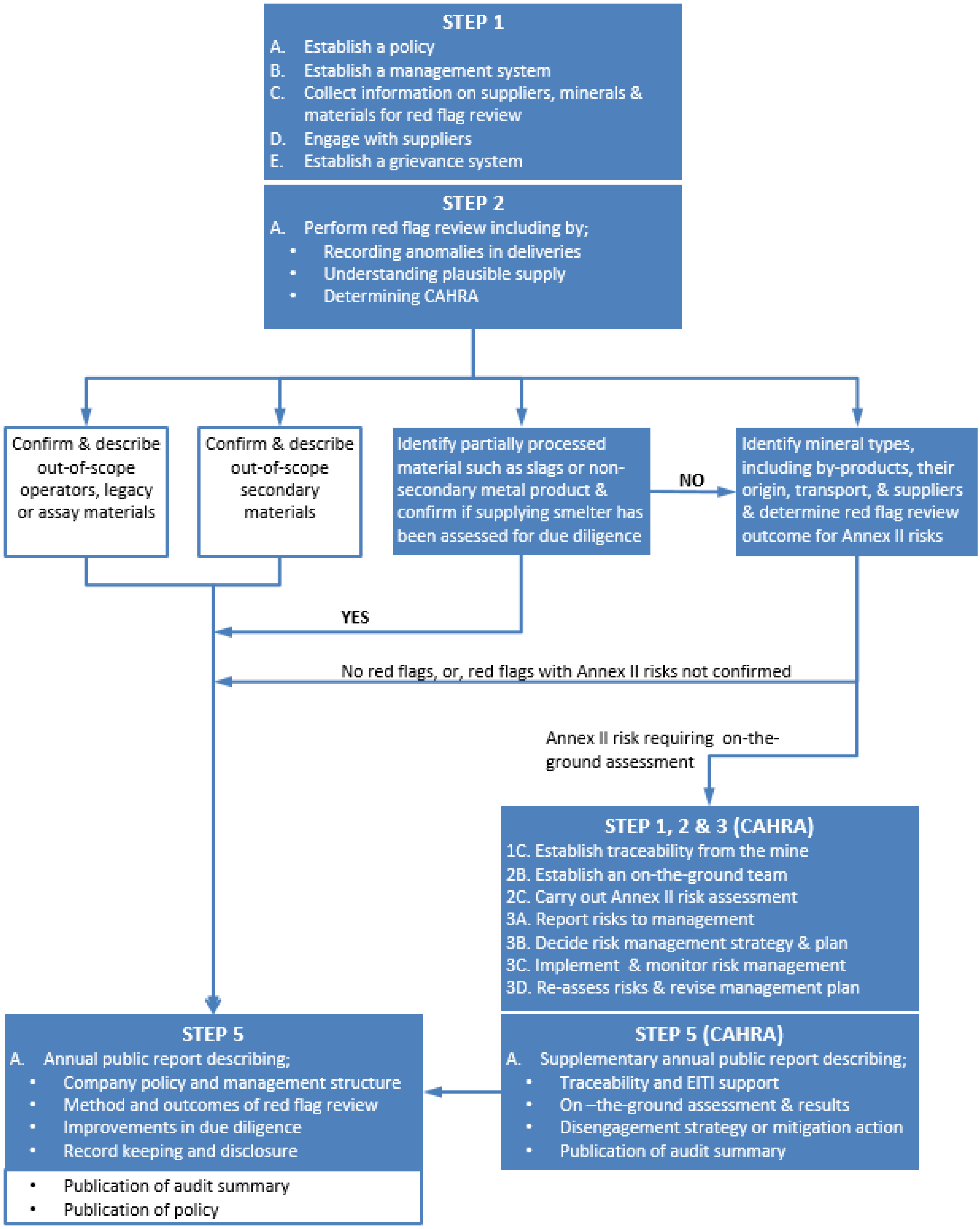
a) The ***alignment*** of the standards of the ***joint initiative*** or ***institutionalized mechanism*** with the ***OECD Guidance***;
b) The ***alignment*** of the implementation by the ***joint initiative*** or ***institutionalized mechanism*** of their standards;
c) The ***company*** and/or suppliers' participation in the ***aligned joint initiative*** or ***institutionalized mechanism;***
d) Review by the **company** of information provided by the ***aligned joint initiative*** or ***institutionalized mechanism*** to confirm relevance to their own circumstance;
e) Review by the **company** of a sample of suppliers' performance as independently audited by the ***aligned joint initiative*** or ***institutionalized mechanism.***

The company must also;

f) Identify and address any gaps in the activities of the initiative or mechanism which are relevant to their own circumstance in order to ensure risks throughout the supply chain are being reasonably managing.

The extent to which any conformance ***criteria*** may be considered fulfilled through the use of an ***aligned joined initiative*** or ***institutionalized mechanism*** is defined by the ***Standard Setting Organization*** and the ***auditor.*** The company retains the responsibility to demonstrate conformance with the ***criteria.***

FIGURE 1: APPLICABILITY OF CONFORMANCE CRITERIA



A. STEP 1 – ESTABLISH STRONG *COMPANY* MANAGEMENT SYSTEMS
(All companies)

> **OECD Step 1 Guidance Reference:**
>
> ***Companies** should:*
>
> A) *Adopt and commit to a supply chain policy for **minerals** originating from **conflict-affected and high-risk areas.***
> B) *Structure internal management to support supply chain due diligence.*
> C) *Establish a system of controls and transparency over the **mineral** supply chain.*
> D) *Strengthen **company** engagement with suppliers.*
> E) *Establish a **company**-level grievance mechanism.*

OECD Step 1A - Adopt and commit to a supply chain policy for *minerals* originating from *CAHRAs* (All *Companies*): A ***company*** must have a policy, applicable to itself and its suppliers, which demonstrates that it is familiar with, and committed to, performing OECD-conforming supply chain due diligence on ***risks*** described in ***Annex II*** (see Box 1). A policy may be developed at a ***company*** or group level that covers all ***facilities*** or at a ***facility*** level. The policy must also describe due diligence management processes and be adequate to be used by the ***company*** to assess itself and its suppliers' activities.

A ***company*** must:

1. Adopt a written supply chain policy.
2. Include in the policy the standards against which the ***company*** will make assessments of itself and its suppliers' activities.
3. Ensure the policy and standards are consistent with those in the ***Annex II*** model supply chain policy or equivalent, including timescales for disengagement or progressive improvement through mitigation.
4. Include in the policy a description of the management process for identifying and managing ***risks.***
5. Include in the policy a commitment to the due diligence steps relevant to its supply chain and operations.

Standards Setting Organization Requirements: In order to meet additional programmatic or EU requirements, a ***company*** must:

6. Ensure the policy covers all types of tin ***minerals*** and ***materials*** relevant to ***company*** activities.
7. Have and implement a process for periodically reviewing the policy and updating as necessary.

A ***company*** may demonstrate fulfillment of relevant ***criteria*** by;

a) Referring to policies, commitments and processes submitted to, and evaluated by, an ***aligned joint initiative***.

> **Box 1. Risks included in the *OECD Guidance* Annex II Model Supply Chain Policy.** Note: Refer to the ***OECD Guidance*** document for all required information, including on recommended responses to identified risks.
>
> - Serious abuses associated with the extraction, ***transport*** or trade of ***minerals***:
>   - Any forms of torture, cruel, inhuman and degrading treatment;
>   - Any forms of forced or compulsory labor;

- The worst forms of child labor[1];
  - Other gross human rights violations and abuses such as widespread sexual violence;
  - War crimes or other serious violations of international humanitarian law, crimes against humanity or genocide.
- Direct or indirect support to non-state armed groups[2].
  - For example, financial or logistical support to non-state armed groups who illegally control, tax or extort benefits at mines, trading points, transportation routes or supply chain actors.
- Direct or indirect support to public or private security forces.
- Bribery and fraudulent misrepresentation of the origin of ***minerals***.
- Money laundering.
- Non-payment of taxes, fees and royalties to governments.

Immediate disengagement is expected when ***risks*** relating to serious human rights abuses and non-state armed groups are identified. Mitigation may be pursued for other ***risks*** with the aim of achieving significant measurable improvement within six months. Upon failure of mitigation, disengagement is expected for a minimum of three months[3].

OECD Step 1B – Structure internal management to support supply chain due diligence (All *Companies*): A ***company*** must have a system in place which assigns responsibility for each relevant aspect of the ***company***'s due diligence management process to identified and accountable staff. The nominated staff must be competent and have authority and resources to implement the process, which must include organisational structures that ensure communication to employees and suppliers.

A ***company*** must:
1. Assign responsibility for each part of the due diligence management process to appropriate staff
2. Provide authority to staff at a senior level to oversee due diligence
3. Ensure responsible employees have sufficient knowledge and experience of due diligence including through relevant training
4. Allocate resources and staff for due diligence operation and monitoring
5. Implement communication processes to ensure that ***critical information*** – including the ***company*** supply chain policy, management processes and information on ***risks*** – reaches relevant employees and suppliers, and
6. Put in place accountability for employees expected to perform due diligence.

A ***company*** may demonstrate fulfillment of relevant ***criteria*** by;

a) Referring to management plans submitted to, and evaluated by, an ***aligned joint initiative***.

[1] See ILO Convention No. 182 on the Worst Forms of Child Labour (1999).

[2] This includes direct or indirect finance or benefit to armed groups as defined in the United States Securities and Exchange Commission 17 CFR Parts 240 and 249b (SEC Final Conflict Minerals Rule). To identify non-state armed groups, companies should refer to relevant UN Security Council resolutions.

[3] The company may take decisions regarding risk mitigation strategy, disengagement, suspension or mitigation according to their own circumstances

OECD Step 1C – Establish a system of controls and transparency over the *mineral*[4] supply chain (All *Companies*): The ***company*** must have a system in place which enables them to ***identify upstream*** actors in the supply chain to the extent necessary to allow a ***red flag review*** of ***minerals*** and suppliers in Step 2A.

A ***company*** must:

1. Obtain and retain information for ***red flag review***

Standards Setting Organization Requirements for mineral sourcing: In order to meet additional programmatic or EU requirements, a ***company*** must:

2. Obtain and retain available information regarding ***minerals,*** their ***origin***, ***transport*** and ***transit*** in order to determine if the known or suspected ***origin*** of the ***mineral*** is a ***CAHRA*** as follows:
   - 2.1. Description of ***mineral*** type, including for by-products
   - 2.2. The stated ***mineral origin*** (location of extraction, country or regional mining area within a country)
   - 2.3. Quantities and dates of extraction, <u>if available</u>, expressed in volume or weight. Note: not all suppliers will have this information available
   - 2.4. Countries through which ***minerals*** have ***transit***ed (in sealed shipping containers)
   - 2.5. Countries through which ***minerals*** have been ***transport***ed (not in sealed shipping containers), or in which they have been reprocessed, repacked or handled
3. Obtain and retain available information regarding ***immediate suppliers***, and any known actors further up the supply chain identifiable through general business dealings or public reports in order to determine if supplier activities relate to ***mineral*** trading associated with known or suspected ***CAHRA*** as follows;
   - 3.1. Name, addresses and type of business of ***immediate suppliers***
   - 3.2. Aggregated lists of countries in which the supplier has shareholder or ***company*** interests
   - 3.3. Aggregated lists of countries of ***origin***, ***transport*** and ***transit*** of ***minerals*** from which suppliers have sourced over the last 12 months
   - 3.4. Declaration of the countries or areas determined by the supplier to be a ***CAHRA***
   - 3.5. Declaration of individuals and entities that hold direct or indirect beneficial ownership stakes in the supplier against relevant ***national and international sanctions lists*** and law.
4. For ***by-products*** from other metal ores***,*** have a process to obtain and retain information to determine the point of separation of ***minerals*** from those other ores and all information required for ***red flag review*** from that point.

Standards Setting Organization Requirements for partially processed material sourcing: In order to meet additional programmatic or EU requirements, a ***company*** must obtain and retain information to evaluate which ***slags*** or ***metal products*** are produced by a ***supplying smelter*** which has undergone a due diligence ***assessment*** equivalent to these ***criteria***, or otherwise demonstrate that reasonable due diligence has been performed on the source of ***minerals*** in a supply chain:

5. For ***materials*** received from ***supplying smelters,*** including ***slags***, have and implement a process to obtain and retain the following information as follows:
   - 5.1. Description of ***materials*** including composition, physical form and production date
   - 5.2. Name and address of the ***immediate supplier***
   - 5.3. Name and address of the ***supplying smelter*** that produced the ***material***
   - 5.4. ***Transport*** documentation from the ***supplying smelter***

[4] The ***OECD Guidance*** refers to ***minerals***, while, ***Standards Setting Organisations*** set additional requirements for other ***materials*** in order to verify ***materials*** that are out-of-scope.

5.5. Records of the independent third-party ***audit firm*** reports of the ***supplying smelter*****.** Or, if the ***supplying smelter*** has not undergone an independent third-party ***assessment***, the following additional information:

5.5.1. Records identifying ***mineral*** or ***material*** inputs used for the production of ***materials*** received from the ***supplying smelter*** together with information required for ***red flag review*** in Step 2A, and further information for full due diligence on ***minerals*** if inputs are known or suspected to be from a ***CAHRA .***

6. For non-secondary tin ***metal products*** unused for their primary purpose, have a process to obtain and retain the following information as follows:
   6.1. Description of the ***metal products*** including composition, physical form and production date
   6.2. Name and address of the ***immediate supplier***
   6.3. Name and address of the ***supplying smelter***s who produced the tin in the ***metal product***
   6.4. ***Transport*** documentation from the ***supplying smelter***
   6.5. Records of the independent third-party ***audit firm*** reports of the ***supplying melter***s***.*** Or, if the ***supplying smelter*** has not undergone an independent third-party ***assessment***, the following additional information:
      6.5.1. Records identifying ***mineral*** or ***material*** inputs used for the production of ***materials*** received from the ***smelter*** together with information required for ***red flag review*** in Step 2A, and further information for full due diligence on ***minerals*** if inputs are known or suspected to be from a ***CAHRA.***

Standards Setting Organization Requirements for out-of-scope mineral or material sourcing: In order to meet additional programmatic or EU requirements, a ***company*** must:

7. Obtain and retain information to demonstrate which ***receipts*** of ***minerals*** or ***materials*** are out-of-scope as follows:
   7.1. For ***legacy*** receipts, have sufficient documentation to describe the type of mineral or material and demonstrate that the ***conflict minerals*** were created in the current form and same chemical and physical state on a verifiable date prior to 1 February 2013.
   7.2. For ***assay*** samples, have a description of the type of samples and sufficient documentation on the quantity of ***mineral*** received and a verification that this quantity is less than 0.03% of the total receipts from the same producer over the same period.
      7.2.1. For ***mineral assay*** samples received from ***CAHRAs*** the ***company*** may obtain a declaration from the producer and another party, such as government, ***aligned joint initiative*** or the on-the-ground assessment team, that such quantities are plausible, and taken from ***mineral*** batches traceable by that party.

Standards Setting Organization Requirements for secondary material sourcing: In order to meet additional programmatic or EU requirements, a ***company*** must:

8. Obtain and retain information to demonstrate receipts are secondary and out-of-scope for CAHRA assessment:
   8.1. Description of the ***secondary material*** including composition, physical form and any other information such as analysis data and/or photos (refer to Annex B for example materials).
   8.2. Name and address of the ***immediate supplier***
   8.3. ***Transport*** documentation from the ***immediate supplier***

Standards Setting Organization Requirements for all companies, minerals and materials: In order to meet additional programmatic or EU requirements, a ***company*** must:

9. Have records of assessment of suppliers prior to entering into business with new suppliers, including assessment of risks[5].
10. Calculate a ***mass balance*** as a means to substantiate the ***total material processed*** by the ***company***, taking into account ***receipts***, ***inventory***, losses, and sales quantities. Any discrepancies observed during the ***mass balance*** calculation must be justified.

A ***company*** may demonstrate fulfillment of relevant ***criteria*** in any of the above sections of Step 1C by;

a) Confirming that information on ***minerals, materials*** and suppliers has been submitted to, and evaluated by an ***aligned joint initiative***.

DUE DILIGENCE APPLICABLE ONLY FOR MINERALS KNOWN OR SUSPECTED TO BE FROM CAHRAS

OECD Step 1C1 to 1C4 – System of Controls and Transparency (Where the *red flag review* confirms the need for Annex II *risk assessment* on *minerals* known or suspected to be from *CAHRA*s per Step 2B): Where a ***company*** determines the need for a full ***Annex II risk assessment***, based on the outcomes of the r***ed-flag review*** in Step 2A, the ***company*** must have in place a chain of custody or a traceability system that generates detailed information on the circumstances of extraction, export, reprocessing or trade. The ***company*** must have a system to store information for five years, including records of payments made by suppliers which constitute ***risks*** associated with those listed in ***Annex II***. The ***company*** must also avoid use of cash and support the principles of the Extractive Industry Transparency Initiative (EITI).

A ***company*** must:

1. Incorporate supply chain information disclosure requirements into written agreements and/or contracts with ***immediate suppliers*** whether international concentrate traders, ***mineral*** re-processors, or exporters. The disclosure requirements include information listed in Step 1C1 and 1C2:
    1.1. All taxes, fees or royalties paid to government for the purposes of extraction, trade, ***transport*** and export of ***minerals;***
    1.2. Any other payments made to governmental officials for the purposes of extraction, trade, ***transport*** and export of ***minerals***;
    1.3. All taxes and any other payments made to public or private security forces or other armed groups at all points in the supply chain from the point of ore extraction onwards;
    1.4. The ownership (including beneficial ownership) and corporate structure of the exporter, including the names of corporate officers and directors; the business, government, political or military affiliations of the ***company*** and officers;
    1.5. The mine of ***mineral*** origin;
    1.6. Quantity, dates and method of extraction (***artisanal and small-scale*** or ***large-scale*** mining);
    1.7. Locations where ***minerals*** are consolidated, traded, processed or upgraded;
    1.8. The identification of all ***upstream*** intermediaries, consolidators or other actors in the ***upstream*** supply chain;
    1.9. ***Transportation*** routes;
    1.10. All export, import and re-export documentation of international concentrate traders and re-processors.
2. Introduce a chain of custody or traceability system and retain information for five years.

[5] Such risk may be reported by a joint initiative.

3. Make the information gained related to ***company*** due diligence standards and processes available to immediate ***downstream*** purchasers or to ***auditors*** and ***any aligned joint initiative or institutionalized mechanism,*** regional or global, with the mandate to collect and process information on ***minerals*** from ***CAHRAs***, with due regard taken of ***business confidentiality and other competitive*** or security concerns.
4. Avoid, where practicable, cash purchases for ***company*** transactions. Where cash purchases are unavoidable, the ***company*** must obtain verifiable documentation and preferably route the transaction through official banking channels.
5. Support the implementation of the principles of the EITI individually or through joint efforts and through company participation in appropriate reporting. This reporting is required only in an implementing country of EITI.

A ***company*** may demonstrate fulfillment of relevant ***criteria*** by confirming:

a) Which ***minerals*** purchased are from sources/suppliers participating in an ***aligned joint initiative*** or ***institutionalized mechanism***;
b) The status of the supplier's participation as reported by the ***aligned joint initiative*** or ***institutionalized mechanism*** at the time of the ***company*** transaction;
c) The type of information held, and evaluated by, the ***aligned*** initiative/mechanism as a proxy for supply chain disclosure, including to downstream purchasers due to ***business confidentiality and other competitive*** or security concerns;
d) That information is held for five years.

OECD Step 1D – Strengthen *company* engagement with suppliers (All *Companies)*: The ***company*** must aim to establish positive long-term relationships with their ***immediate suppliers*** in order to increase leverage over the due diligence performance of those suppliers. The ***company*** must also communicate requirements to ***immediate suppliers***, help build their capabilities, and consider measuring improvement over time.

A ***company*** must:

1. Establish, where practicable, long term relationships with suppliers
2. Confirm that suppliers commit to a supply chain policy consistent with ***Annex II*** and the ***OECD Guidance***
3. Communicate to suppliers their expectations on responsible supply chains of ***minerals*** from ***CAHRAs***
4. Incorporate the company's supply chain policy and due diligence management processes into commercial contracts and/or written agreements with suppliers, including the right to conduct unannounced spot-checks on suppliers and have access to their documentation.
5. Consider ways the ***company*** can support and build capabilities of suppliers to improve performance and conform to ***company*** supply chain policy, especially if carrying out Step 3 ***risk mitigation***.
6. Design measurable improvement plans with suppliers, with the involvement, if relevant and where appropriate, of local and central governments, international organisations and civil society when pursuing Step 3 ***risk mitigation***.

Standards Setting Organization Requirements: In order to meet additional programmatic or EU requirements, a ***company*** must:

7. Monitor the performance of the ***immediate supplier*** against the expectations set out in the contract with the ***company***.

A ***company*** may demonstrate fulfillment of relevant ***criteria*** by confirming the participation of suppliers in an ***aligned joint initiative*** which;

a) Evaluates operators policies and due diligence plans and reports recommendations
b) Holds and validates confidential or sensitive information
c) Supports capacity building through training and general advice
d) Has a process to regularly engage with stakeholders including governments and civil society
e) Provides performance monitoring and improvement recommendations through regular reporting or audit.

OECD Step 1E – Establish *Company* Level Grievance System (All *Companies*): The ***company*** must:

1. Have a mechanism allowing any interested party, including whistle-blowers, to voice concerns regarding the circumstances of extraction, trade and handling of ***minerals*** in or exported[6] from a ***CAHRA*** in order to alert the ***company*** to possible ***risks.*** The mechanism may be provided through collaborative arrangements with other ***companies***, or by facilitating recourse to an external expert or body, such as an ombudsman.

Standards Setting Organization Requirements: In order to meet additional programmatic or EU requirements, a ***company*** must:

2. Record concerns received through the ***company*** mechanism and the results of follow-up

A ***company*** may demonstrate fulfillment of relevant ***criteria*** through;

a) Use of an industry-wide mechanism such as an ***aligned joint initiative*** which the company confirms is relevant to their own circumstances, and appropriately investigates reports, recommends, and monitors ***risk mitigation.***

B. STEP 2 – IDENTIFY AND ASSESS *RISKS* IN THE SUPPLY CHAIN

> **OECD Step 2 Guidance Reference:**
>
> ***Companies*** *should identify and assess* ***risks*** *on the circumstances of extraction, trading, handling and export of* ***minerals*** *from* ***conflict-affected and high-risk areas****.*
>
> *A) Identify the scope of the* ***risk assessment*** *of the* ***mineral*** *supply chain*
> *B) Map the factual circumstances of the company's supply chains, underway and planned*
> *C) Assess* ***risks*** *in the supply chain*

<u>Note</u> that ***companies*** may cooperate to carry out the requirements in this section through ***joint initiatives***. However, ***companies*** retain individual responsibility for their due diligence, and should ensure that all joint work duly takes into consideration circumstances specific to the individual ***company***.

OECD Step 2.A. – Identify the Scope of the *Risk Assessment* of the *Mineral* Supply Chain (All *Companies*): A ***company*** must review relevant information generated from Step 1 (excluding Step 1.C1 to C4) to conduct a ***red flag review*** of locations of ***mineral origin*** and ***transit***, and supplier red-flags (See Box 2) in order to determine the need for ***Annex II risk assessment*** targeted on ***minerals*** known or suspected to be from ***CAHRA.***

[6] 'Exported from' required under the ***EU Regulation***

The ***company*** must ensure that the scope of risk identification and ***risk assessment*** extends to all of the ***risks*** set out in ***Annex II*** and the recommendations in the ***OECD Guidance***.

A ***company*** must:

1. Have and implement a process to review information gathered in Step 1 (excluding Step 1.C1 to 1.C4) to determine whether further steps of due diligence are triggered.

Box 2. OECD Red Flags

Red flag locations of mineral origin and transit:

- *The **minerals** originate from or have been **transport**ed via a **CAHRA.***
- *The **minerals** are claimed to originate from a country that has limited known reserves, likely resources or expected production levels of the **mineral** in question (i.e. the declared volumes of **mineral** from that country are out of keeping with its known reserves or expected production levels).*
- *The **minerals** are claimed to originate from a country in which **minerals CAHRAs** are known to **transit**.*

Supplier red flags:

- *The **company**'s suppliers or other known **upstream companies** have shareholder or other interests in **companies** that supply **minerals** from or operate in a **red flag location** of mineral **origin** and **transit**.*
- *The **company**'s suppliers' or other known **upstream companies** are known to have sourced **minerals** from a **red flag location** of **origin** and **transit** in the last 12 months.*

Standards Setting Organization Requirements: In order to meet additional programmatic or EU requirements, a ***company*** must:

2. Design and implement a process to validate information on ***minerals*** and ***materials*** received as follows:
   2.1. Confirm that the type, weight, composition and quality of ***minerals*** and ***materials*** received are consistent with accompanying documentation
   2.2. Confirm that information required for ***red flag review*** as set out in Step 1C has been collected and/or provided by the ***immediate suppliers*** and any known actors further upstream
   2.3. Investigate and address any discrepancies or inconsistencies identified during the above review
3. Design and implement a process to understand plausibility of ***mineral*** supply as follows;
   3.1. Maintain a reasonable understanding of reserves, production and export statistics for all tin mining countries and/or regional mining areas within a country
   3.2. Investigate and address any higher than expected volumes of ***mineral*** supplied from any area compared to the potential for production in that area
4. Design and implement a reasonable process to determine ***CAHRAs*** from which tin ***minerals*** may be produced as follows. The ***company*** may refer to resources provided by ***aligned joint initiatives***, ***institutionalized mechanisms*** or indicative list of ***CAHRAs*** provided by the European Commission pursuant to Article 14.2 of the EU Regulation to inform the design and implementation of the process.
   4.1. Record the types of information and resources used by the ***company*** to identify ***CAHRAs***
   4.2. Establish a method or procedure to make a ***CAHRA*** determination
   4.3. Establish the frequency at which the ***CAHRA*** determination is reviewed and updated
   4.4. Include in the process a general evaluation of relevant ***national and international sanctions lists***
5. Design and implement a process for ***red flag review*** in which the ***company*** compares the supplier and country of ***origin*** information gathered in Step 1C with the recorded results of the documentation check, the plausibility assessment, and the ***CAHRA*** determinations made by the ***company*** as above.

6. The responsible person must record the findings of the ***red flag review*** and report them to the senior management team.
7. As part of the ***red flag review*** the ***company*** must also review information received according to Step 1C on all other ***minerals*** and ***materials*** for discrepancies or inconsistencies and record their determination of ***receipts*** as follows:
   7.1. ***Byproducts*** and their associated ***risks*** from the point of separation
   7.2. ***Materials*** from ***supplying smelters***, and evidence of third party ***assessment*** of that ***company*** and whether ***minerals*** treated by the ***supplying smelter*** are from ***CAHRA***s, or otherwise information and actions equivalent to these full relevant ***criteria***
   7.3. Non-secondary ***metal products*** and evidence of third party ***assessment*** of the ***supplying smelter*** producing the tin and whether ***minerals*** treated by that ***company*** are from ***CAHRA***s, or otherwise information and actions equivalent to these full relevant ***criteria***
   7.4. ***Legacy*** material verified to be out of scope
   7.5. ***Assay*** materials verified to be out of scope
   7.6. ***Secondary*** materials verified to be out of scope

8. In performing the ***red flag review*** the ***company*** must make a reasonable assessment of anomalies and likely ***risks*** and explain the findings which may conclude the outcome of the ***red flag review*** to be:

- ***Red flag locations and suppliers*** are not identified and no ***Annex II risk assessment*** is required;
- ***Red flag locations and suppliers*** are identified but ***Annex II risk assessment*** is not justified as the review does not indicate a significant probability that the source of ***minerals*** is a ***CAHRA*** and this can be reasonably confirmed without on-the-ground investigation;
- ***Red flag locations and suppliers*** are identified and ***Annex II risk assessment*** is necessary as the level of ***risk*** is unclear or the review indicates that:
  - The source of ***mineral*** is a ***CAHRA,*** or suspected to be a ***CAHRA*** rather than the stated ***origin***;
  - The supplier has trading activities relating to a ***CAHRA*** that could impact ***risks*** for ***minerals*** declared to be from non-***CAHRA*** sources.

A ***company*** may demonstrate fulfillment of relevant ***criteria*** by;

a) Referring to information held, aggregated, or reported by an industry-wide mechanism such as an ***aligned joint initiative***.

DUE DILIGENCE APPLICABLE ONLY FOR MINERALS KNOWN OR SUSPECTED TO BE FROM CAHRAS

If the ***company*** identifies ***risks*** that ***receipts*** may be associated with ***minerals*** known or suspected to be from ***CAHRA***s then further steps must be taken as relevant and appropriate. When ***Annex II risk assessment*** is required, the ***company*** must continue through the remaining steps of due diligence. This includes continuing with Step 2B, 2C, 3, 4, and 5 and obtaining extensive information on the supply chain to the mine of ***origin*** (Steps 1C1 to 1C4) and establishing an on the ground assessment team or engaging an ***aligned joint initiative*** to understand local context, work with local stakeholders, suggest and monitor ***risk management*** and address grievances.

Box 3. Guidance for Upstream Risk Assessments
Create enabling conditions for an effective risk assessment: *The **company** must ensure that on-the-ground teams are free from conflicts of interest and provide reliable and up-to-date evidence for use in the **company risk assessment**. The **company** must employ appropriate experts for the on-the-ground teams with relevant knowledge and skills, as well as high standards of professional care.*

Establish an on-the-ground assessment team: *The **company** must ensure that the assessment team consults with local governments, civil society and suppliers and, where appropriate, has a community monitoring network to provide information. The **company** must ensure that the information maintained by the assessment team is shared throughout the supply chain, and, that the assessment team has the correct scope and adequate capacity to obtain first-hand facts on relevant circumstances including militarisation and serious abuses by public, private, or non-state armed groups. The assessment team must be able to put forward recommendations for risk management and respond to any questions from the **company**, as well as receive and address grievances of whistleblowers and interested parties.*

*The **company** must facilitate the work of the assessment team by allowing access to information gained by **company** due diligence processes, including access to records, and, providing a designated contact person.*

Recommended Questions That Company Assessments Should Answer: *The **company** must ensure that their on-the-ground team provides information to enable the **company** to understand the context of the **CAHRA**, know suppliers and business partners, and understand the conditions of **mineral** extraction, **transport**, handling, trade and export in **CAHRA**. The **company** must take this information into account in the targeted **Annex II risk assessment**.*

OECD Step 2.B. – Map the Factual Circumstances of the *Company*'s Supply Chain(s), Underway and Planned (*Where red flag review* confirms the need for Annex II *risk assessment* on *minerals* known or suspected to be from *CAHRA*s): The ***company*** should establish a chain of custody or traceability system to obtain relevant information according to Step 1C1 to 1C4 in order to be able to identify and assess ***Annex II risks***. The ***company*** should work to understand the supply chain to the mine of origin and understand the context within the identified ***CAHRA***, including via on-the-ground assessment teams or an ***aligned joint initiative*** while retaining individual responsibility for ***company*** actions and decisions.

A ***company*** must have and implement a process to:
1. Understand the context of ***CAHRAs*** that have been identified in the company's supply chain.
2. Clarify the information on chain of custody, activities and relationships of all ***upstream*** suppliers obtained for the ***red flag review*** in Step 1C.
3. Identify the locations and qualitative conditions of the extraction, trade, handling and export of the ***mineral*** by implementing Step 1 C1 to C4 (i.e., a chain of custody or traceability system).
4. Obtain and maintain up to date on-the-ground information for use in ***company risk assessment*** according to the OECD Guidance Appendix (See Box 3).

Companies may obtain information from on-the-ground assessment teams established by an ***aligned joint initiative*** as long as the ***company*** retains responsibility for following and acting on recommendations from the team. A ***company*** may demonstrate fulfillment of relevant ***criteria*** by confirming their:

a) Understanding of the scope, competence, methodology and standards of the on-the-ground teams of an ***aligned joint initiative*** used for the provision of information and recommendations for mitigation;
b) Process for reviewing ***critical information*** generated by the on-the-ground teams of an ***aligned joint initiative***; and
c) Process for implementing ***company*** actions to obtain information identified to be outside the scope or implementing activities of the ***aligned joint initiative***.

OECD Step 2.C. – Assess *Risks* in the Supply Chain (*Where red flag review* confirms the need for Annex II *risk assessment* on *minerals* known or suspected to be from *CAHRA*s): The ***company*** must cross-check the factual information available, including the facts provided by the on-the-ground assessment team or ***aligned joint initiative***, against the ***company*** policy and standards and carry out a ***risk assessment***. These standards include national laws of the company's own country and those of ***mineral origin***, ***transport*** and re-export. The company must also take into account legally binding documents governing operations and business relations, as well as other relevant laws.

A ***company*** must:

1. Design and implement a process to use all relevant available information obtained in Step 2B in a comparison with the following:
   1.1. The principles and standards of the ***company*** supply chain policy referencing ***Annex II***
   1.2. National laws of the countries;
      1.2.1. where the ***company*** is domiciled or publicly-traded (if applicable);
      1.2.2. from which the ***minerals*** originate; and
      1.2.3. of ***transport*** or re-export.
   1.3. Legal instruments governing ***company*** operations and business relations, such as financing agreements, contractor agreements and supplier agreements
   1.4. Other relevant international instruments such as the OECD Guidelines for Multinational Enterprises, international human rights and humanitarian law.[7]

If the outcome of the comparison identifies any reasonable inconsistency between factual information and their standard, that is an identified ***risk*** with potential adverse impact to which Step 3 applies.

Standards Setting Organization Requirements: In order to meet additional programmatic or EU requirements, a ***company*** must:

2. Record the outcome of the ***risk assessment***, including any identified ***risks*** *to* the ***company*** supply chain.

C. STEP 3 – DESIGN AND IMPLEMENT A STRATEGY TO RESPOND TO IDENTIFIED *RISKS*

(Where *red flag review* confirms the need for Annex II *risk assessment* on *minerals* known or suspected to be from *CAHRA*s)

[7] Including comparison with relevant ***national and international sanctions lists***

OECD Step 3 Guidance Reference:

***Companies** should:*

A). Report findings to designated senior management.

*B). Devise and adopt a **risk management plan**.*

*C). Implement **the risk management plan**, monitor and track performance of **risk mitigation** efforts and report back to the designated senior management of the **company** and consider suspending or discontinuing engagement with a supplier after failed attempts at mitigation.*

*D). Undertake additional fact and **risk assessments** for **risks** requiring mitigation or after a change of circumstances.*

Note that ***companies*** may cooperate to carry out the requirements in this section through ***joint initiatives***. However, ***companies*** retain individual responsibility for their due diligence, and should ensure that all joint work duly takes into consideration circumstances specific to the individual ***company***.

OECD Step 3.A. – Report findings to designated senior management. The ***company*** must ensure that all ***risks*** identified during Step 2 are reported to a senior manager with designated responsibility for due diligence.

A ***company*** must:

1. Have and implement a process to ensure that on an ongoing basis, an outline of information gathered and the actual and potential ***risks*** identified in the supply chain ***risk assessment*** are reported to senior management with designated responsibility for company due diligence and decision making. Records of how senior management have incorporated risks and assessments into company decisions must be maintained.

OECD Step 3.B. – Devise and adopt a risk management plan. The ***company*** must develop a plan to manage identified ***risks*** taking into account the options of continuing trade, suspending trade while managing ***risks***, or disengaging from trade if ***risks*** are not manageable. The ***company*** should determine a ***risk management*** strategy appropriate for their own circumstances by reviewing their supply chain policy. If the ***company*** is not disengaging then it must constructively engage with stakeholders to promote progressive improvement to eliminate negative impacts over a reasonable timescale. This must include consulting with affected suppliers, local authorities, civil society and third parties and providing them with ***assessments*** and plans for discussion. The ***company*** must ensure that the plan for ***risk mitigation*** has actions from which the outcomes are measureable.

A ***company*** must have and implement a process to:

1. Maintain a ***risk management plan*** explaining possible company strategies in response to risks which include:
   1.1. continuing trade throughout the course of measurable risk mitigation efforts;
   1.2. temporarily suspending trade while pursuing ongoing measurable mitigation efforts;
   1.3. Disengaging with a supplier in cases where mitigation appears not feasible or unacceptable.
2. Review identified ***risks*** against the ***company*** policy to determine the relevant ***risk management*** strategy and a relevant ***risk management plan.***
3. When mitigating ***risks***, include in the ***risk management plan*** a description of means to achieve progressive improvement within reasonable timescales as set out in the company policy and standards in Step 1A:3.

4. In order to support progressive improvement, build and/or exercise leverage over the actors in the supply chain who can most effectively and most directly mitigate the ***risks.***
5. Consult with suppliers and affected stakeholders to agree on the strategy for ***risk mitigation*** in the ***risk management plan*** including qualitative or quantitative measures of improvement.
6. Publish the supply chain ***risk assessment*** and ***risk management plan*** with due regard to ***business confidentiality and other competitive concerns*** (refer to Step 5).

Standards Setting Organization Requirements: In order to meet additional programmatic or EU requirements, a ***company*** must:

7. Include in the risk management strategy and plan, responses to ***risks*** associated with ***national and international sanctions,*** including notification of those ***risks*** in the annual due diligence report and to customers.

A ***company*** may demonstrate fulfillment of relevant ***criteria*** by confirming the ***company*** has and implements a process to review identified ***risks*** reported by the on-the-ground team or ***aligned joint initiative*** in order to clarify and confirm:

a) ***Risk mitigation*** measures recommended are appropriate for the ***company*** plan;
b) There is direct engagement with affected stakeholders to pursue mitigation;
c) Progress is reviewed on-the-ground against the recommended actions;
d) Information on risks and progress of mitigation is shared while taking into account due regard to ***business confidentiality and other competitive concerns***
e) Whether additional responses or actions by the ***company*** are needed, including disengagement, suspension or to increase leverage on suppliers or other stakeholders.

OECD Step 3.C. – Implement the risk management plan. The ***company*** must, in cooperation with the stakeholders mentioned in Step 3B, ensure that the ***risk mitigation plan*** is implemented, and its progressive success monitored. The ***company*** may wish to establish community networks to assist with this monitoring. Once the senior manager responsible for due diligence receives updated information on the management of identified ***risks*** they must confirm or re-consider the ***company*** strategy as appropriate.

A ***company*** must:

1. Have and implement the ***risk management plan***
2. Monitor and track performance of ***risk mitigation*** in cooperation and/or consultation with local and central authorities, ***upstream companies***, international or civil society organisations and affected third parties.
3. Report back to designated senior management and consider suspending or discontinuing engagement with a supplier after failed attempts at mitigation.
4. Consider establishing or supporting a community monitoring network.

Standards Setting Organization Requirements: In order to meet additional programmatic or EU requirements, a ***company*** must:

5. Implement the risk management stratey and plan for ***risks*** associated with relevant ***national and international sanctions***.

A ***company*** may demonstrate fulfillment of relevant ***criteria*** by confirming the ***company*** has and implements a process to review the progress and results of mitigation of identified ***risks*** by the on-the-ground team or ***aligned joint initiative*** in order to confirm:

a) Direct engagement with affected stakeholders to pursue mitigation has continued

b) Whether a community monitoring network is in place (if established)
c) The results of mitigation six months from the identification of any ***risk***
d) Whether additional responses or actions by the ***company*** are needed, including disengagement, suspension or to increase leverage on suppliers or other stakeholders.

OECD Step 3.D. – Undertake additional fact and risk *assessment*s for *risks* requiring mitigation, or after a change in circumstances. A ***company*** must:

1. Conduct on-going monitoring, and after the implementation of the ***risk management plan*** and/or following any change in the ***company*** supply chain information gathering, and cross-checking against ***company*** standards must be repeated (Step 2B-2C).

A ***company*** may;

a) Refer to the on-going risk monitoring of the ***aligned joint initiative*** to assist with their review.

D. STEP 4 - CARRY OUT INDEPENDENT THIRD-PARTY *AUDIT* OF *SMELTER*'S DUE DILIGENCE PRACTICES

(*Where red flag review* confirms the need for Annex II *risk assessment* on *minerals* known or suspected to be from *CAHRA*s)

OECD Step 4 Guidance Reference:
*Companies should carry out independent third-party **audit**s of **smelter** due diligence practices.*

(All companies, primary integrated smelters or secondary smemlters, choosing to demonstrate due diligence relevant to their supply chains through RMI or ITA assessment processes even if their own activities are not associated with CAHRAs)

OECD Step 4.A - Plan an independent third party *audit* of the *smelter*'s due diligence for responsible supply chains of *minerals* from *CAHRAs*. The ***company*** must allow a independent third-party ***audit*** of its due diligence which covers all the ***company***'s relevant processes, information, assessments and plans related to ***minerals*** known or suspected to be from ***CAHRAs*** as described in these ***criteria***.

The ***company*** must ensure that the ***audit***:

1. Is carried out to required ***audit*** principles, by competent ***auditors*** who may be monitored through performance indicators.
2. Is adequately prepared with samples of relevant documentation available to be reviewed in preparation or performance of the audit.
3. Includes, when sourcing from known or suspected ***CAHRA***'s, on-site investigations of suppliers to the ***smelter***, as well as meetings with the on-the-ground assessment team and consultations with local authorities, civil society and experts.

Standards Setting Organization Requirements: In order to meet additional programmatic or EU requirements, a ***company*** must:

4. Undergo an ***audit*** of all activities, processes and systems used by the ***smelter*** to conduct supply chain due diligence, regardless of their sourcing practices, type of materials, or ***origin*** of ***minerals***[8]***.***

OECD Step 4.B – Implement the *audit* in accordance with the *audit* scope, *criteria*, principles and activities. A ***company*** must undergo an ***audit*** according to the scope, ***criteria***, principles and activities described in Step 4A.

The ***company*** must:

1. Allow ***auditors*** access to ***company*** sites, personnel and all documentation and records of supply chain due diligence relevant to the scope of the audit.
2. When sourcing from known or suspected CAHRA's, facilitate ***auditor*** contact with a sample of ***immediate suppliers***.

A ***company*** may demonstrate fulfillment of relevant ***criteria*** by;

a) Allowing ***auditors*** access to independent ***audit*** reports from an ***aligned joint initiative*** on a sample of company suppliers.

E. STEP 5 – REPORT ANNUALLY ON SUPPLY CHAIN DUE DILIGENCE

(All Companies)

OECD Step 5 Guidance Reference:
Companies *should annually report or integrate, where practicable, into annual sustainability or corporate responsibility reports, additional information on due diligence for responsible supply chains of* ***minerals*** *from* ***conflict-affected and high-risk areas.***

OECD Step 5 – Annually report or integrate, where practicable, into annual sustainability or corporate responsibility reports, additional information on due diligence for responsible supply chains of *minerals* from *CAHRAs*.

OECD Step 5.A.1. (All *companies*) The ***company*** must publically report annually on their due diligence in their supply chains and measures being taken to manage ***risks.*** The ***company*** report must generally describe the ***company*** policy, management structure and controls, as well as a description of the type of information that the ***company*** has recorded and how this has improved its due diligence.

All public information published must take into account due regard of ***business confidentiality and other competitive concerns*** including price information and supplier relationships. Confidential information would for example include information on ***company*** suppliers, customers, contract terms, tonnage and capacity.

A ***company*** must publish the following information in an annual due diligence report:

1. ***Company*** Management Systems (all companies) as follows:
   1.1. Describe the ***company***'s supply chain policy

[8] The ***OECD Guidance*** requires auditing of ***companies*** purchasing ***minerals*** from ***CAHRA's***. ***Standards Setting Organisations*** also allow other eligible ***companies*** to choose to be ***assessed*** under these ***criteria*** but not all OECD requirements are relevant to non-mineral sources.

1.2. Explain the management structure responsible for due diligence
1.3. Describe the system used by the company to gather information necessary for ***red-flag review***
1.4. Explain how information obtained for ***red flag review*** has strengthened the ***company***'s due diligence efforts
1.5. Describe the ***company***'s record-keeping system
1.6. Describe methods for disclosing relevant information to ***downstream*** actors or to ***auditors***, an ***aligned joint initiative*** or ***institutionalized mechanism.***

DUE DILIGENCE APPLICABLE ONLY FOR MINERALS KNOWN OR SUSPECTED TO BE FROM CAHRAS

If a targeted ***Annex II risk assessment*** (Step 2C) has been required on ***minerals*** known or suspected to be from a ***CAHRA***, the ***company*** must also describe additional management systems and outline the methods of, and type of information provided by, the on-the-ground assessment team as well as an explanation of how the ***company*** performs ***risk assessment***. The ***company*** strategy for responding to ***risks*** must also be outlined, including any training of suppliers, the involvement of stakeholders and the ***company*** efforts to monitor ***risk*** management activities.

2. ***Company*** Management Systems (companies sourcing from ***CAHRA***) as follows:
   The following additional information must be published:
   2.1. Describe the ***company***'s system for ***chain of custody and traceability*** of the supply chain to identify locations and operators for ***Annex II risk assessment***.
   2.2. Describe methods for disclosing relevant information to mine of origin to downstream actors or to ***auditors***, an ***aligned joint initiative*** or ***institutionalized mechanism.***
   2.3. Describe how the ***company*** publicly supports the principles of the EITI individually or through joint efforts and through ***company*** participation in appropriate reporting. This is required in an implementing country.
3. ***Company risk assessment*** in the supply chain as follows:
   3.1. Publish the methodology and results of the ***risk assessment*** and the supply chain management plan with due regard taken of ***business confidentiality and other competitive concerns*** (Refer to Step 3B).
   3.2. Outline the methodology, practices and information yielded by the on-the-ground assessment.
   3.3. Explain the methodology of ***company*** supply chain ***risk assessments.***
4. ***Risk*** management as follows:
   4.1. Describe the steps taken to manage ***risks***, including a summary report on the strategy for ***risk mitigation*** in the ***risk management plan,*** and capability training, if any, and the involvement of affected stakeholders.
   4.2. Disclose the efforts made by the ***company*** to monitor and track performance.

Standards Setting Organization Requirements: In order to meet additional programmatic or EU requirements, a ***company*** must:

5. Publish its annual due diligence report regardless of their sourcing practices, type of materials, or ***origin*** of ***minerals***.
6. Include information on their approach to, and conclusions from, their ***red flag review***.

A ***company*** may demonstrate fulfillment of relevant ***criteria*** by;

a) Referring in its annual due diligence report, in general terms, to methodologies, information, results or strategies expected to be published by an ***aligned joint initiative*** or ***institutionalized mechanism*** while not identifying relations with specific suppliers or customers.

OECD Step 5.A.2. – A ***company*** must publish the following information:

1. ***Audit*** firm summary report with due regard taken of ***business confidentiality and other competitive concerns*** including price information and supplier relationships.

Standards Setting Organization Requirements: In order to meet additional programmatic or EU requirements, a ***company*** must publish with due regard taken of ***business confidentiality and other competitive concerns***:

2. The name of the ***audit firm*** (this information may be included in the **audit firm summary** report)
3. Supply Chain Policy

A ***company*** may demonstrate fulfillment of relevant ***criteria*** by;

a) Publishing their ***audit firm*** summary report via an industry-wide mechanism such as an ***aligned joint initiative***.

V. ANNEXES

ANNEX A: DEFINITION OF TERMS AND ACRONYMS

Note: some terms are used in these criteria in both defined and general terms. For example, 'mineral' is used in general terms when quoted from the EU Regulation and is not shown in bold, while mineral in bold has the specific meaning as defined herein.

Actor: an entity that does not carry out processes of a ***smelter*** and is therefore not a ***company*** as defined in these ***criteria***.

Aligned/alignment: confirmation by a third party assessment that the activities of a ***joint initiative*** or ***institutionalized mechanism*** are, at a minimum, 80% 'Fully Aligned' for standards, 80% 'Fully Aligned' for implementation, and without any criteria 'Not Aligned', according to the OECD Alignment Assessment Methodology and Tool 2018 Section B '*Alignment of programme requirements with the five-step due diligence framework*'; https://mneguidelines.oecd.org/industry-initiatives-alignment-assessment.htm

Annex II: Annex II of the ***OECD Guidance*** titled "Model Supply Chain Policy for a Responsible Global Supply Chain of Minerals from Conflict-Affected and High-Risk Areas."

Artisanal or Artisanal and Small-Scale Mining (ASM): Formal or informal mining operations with predominantly simplified forms of exploration, extraction, processing, and transportation. ASM is normally low capital intensive and uses high labor-intensive technology.

Assay: small quantities taken as samples from any tin containing ***mineral*** or ***material*** in order to test the precise chemical composition. Assay samples are retained by buyers, sellers and laboratories for reference for a period of time after which they are processed for recovery of the tin content.

Assessment/Audit: A formalised evaluation of an entity against criteria established independent of the audited entity, typically resulting in a report containing specific findings. In this document, the term "**audit**" is used specifically in the context of the OECD Guidance Step 4 or the ISO19011:2001 Standard. The evaluation of a company against the conformance criteria in this document is referred to as "**assessment**".

Assurance Engagement: The process that the independent third party assessor (***audit firm***) and assessed entity (***company***) undertake to validate a claim (***company*** report) regarding due diligence performance against these ***criteria***. The ***audit firm*** assesses the ***company*** report to establish if claims are truthful and accurate based on appropriate evidence held by the ***company*** and produces an independent third party ***audit firm*** report, including findings and a conclusion, according to the ISAE 3000 assurance standard.

Auditor/Audit firm: *The* **individual/entity** *that* carries out an ***assessment*** of a ***company*** against the ***criteria*** and produces an audit firm report.

Assessment period: The period of time covered by the ***assessment***, typically one year.

Business confidentiality and other competitive concerns: Information regarding supplier relationships as well as factors that may affect price or competition such as capacity, trading routes, ***mineral*** and ***material*** sources and other information normally protected by competition/anti-trust law.

Byproduct(s): ***Mineral*** resulting from the processing of another non 3TG metal ore which would not have otherwise have been obtained without processing of that other ore. The origin of that ***mineral*** byproduct is the point of separation from the other metal ore***.***

Chain of custody or a traceability system: A process to collect detailed information on the supply chain as specified in ***OECD Guidance*** Step 1.C1 to 1.C4[9].

Company: A legal business entity with overall management responsibility of operations and administration of at least one ***smelter***. A company can consist of a single ***facility*** and business processes (smelting) or multiple ***facilities*** and business processes (in addition to smelting).

Conflict Minerals: Cassiterite, columbite-tantalite, gold, wolframite, or their derivatives, or any other minerals or their derivatives determined to be financing conflict in the ***covered countries*** described by the ***Dodd Frank Act.***

Conflict-affected and high-risk areas (CAHRAs): Conflict-affected and high-risk areas where ***Annex II*** risks are likely to exist. They are identified by the presence of armed conflict, widespread violence or other risks of harm to people. Armed conflict may take a variety of forms, such as a conflict of international or non-international character, which may involve two or more states, or may consist of wars of liberation, or insurgencies, civil wars, etc. High-risk areas may include areas of political instability or repression, institutional weakness, insecurity, collapse of civil infrastructure and widespread violence. Such areas are often characterized by widespread human rights abuses and violations of national or international law.[10]

Covered Countries: The Democratic Republic of the Congo (DRC) and its nine adjoining countries as outlined in Section 1502 of the Dodd Frank Act, namely Angola, Burundi, Central African Republic, Republic of the Congo, Rwanda, South Sudan, Tanzania, Uganda, and Zambia.

Criteria: The program requirements against which an ***auditor*** evaluates ***companies*** to assess the company's level of conformance in an ***assessment***.

Critical Information: Any and all information related to the ***company's*** due diligence and that is necessary for all parties involved, specifically employees and suppliers, to effectively carry out the tasks and responsibilities assigned to them as part of the ***company's*** due diligence.

Dodd-Frank Act: The Dodd-Frank Wall Street Reform and Consumer Protection Act A federal statute in the United States that was signed into law on July 21, 2010. Section 1502 requires issuers with ***conflict minerals*** that are necessary to the functionality or production of a product manufactured by such entity to disclose annually whether any of those ***conflict minerals*** originated in the Democratic Republic of the Congo or the ***covered countries***. Refer to http://www.sec.gov/about/laws/wallstreetreform-cpa.pdf

Downstream: The supply chain from ***smelters*** to retailers.

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[9] Note that the EU Regulation uses the term 'chain of custody or supply chain traceabilty system' to cover both ***identifying upstream actors*** for ***red flag review*** for all sources, and detailed ***traceability*** required for CAHRA only.
[10] OECD Guidance for Responsible Supply Chains of Minerals from Conflict Affected and High-Risk Areas, Third Edition

Extractive Industry Transparency Initiative (EITI): A standard to promote the open and accountable management of oil, gas and mineral resources the implementation of which takes place in countries signed up to the EITI.

EU Regulation: Regulation (EU) 2017/821 of the European Parliament and of the Council of 17 May 2017 laying down supply chain due diligence obligations for Union importers of tin, tantalum and tungsten, their ores, and gold originating from conflict-affected and high-risk areas

Facility: A singular location of a process.

Identifiying upstream actors: A process to identify known ***immediate suppliers*** and and any known actors further upstream which are identifiable through general business dealings or public reports to the extent necessary to enable ***red flag review***.

Immediate supplier: The entity which has a contract with and supplies ***mineral*** or ***material*** to the ***smelter*** and is immediately before the ***smelter*** in the supply chain, which may be suppliers such as a mining entities, traders, other ***smelter***s, or ***downstream*** users.

Institutionalized mechanism: A body established at the industry's initiative, supported by governments, and in cooperation with relevant stakeholders with the mandate to collect and process information on ***minerals*** from ***conflict-affected and high-risk areas***. The institutionalized mechanism may implement or oversee ***audits***.

Inventory (whether calculated or declared): Stocks of ***mineral, secondary*** material, other ***materials*** and finished ***metal product***, including work in progress not calculated in stocks, and similar ***mineral*** or ***material*** held at the ***smelting facility*** of the ***company***.

ISO 19011:2018: International Organization for Standardization guidelines for auditing management system provides guidance on auditing management systems, including the principles of auditing, managing an audit programme and conducting management system audits, as well as guidance on the evaluation of competence of individuals involved in the audit process, including the person managing the audit programme, auditors and audit teams.

ISAE: ISAE 3000 (Revised) provides a standard for undertaking ***assurance*** engagements of non-financial information. It was developed by the International Auditing and Assurance Standards Board (IAASB) and provides a suitable mechanism for ensuring ***assurance*** engagements are conducted by qualified persons and are reported adequately and consistently.

ITA: International Tin Association Ltd.

ITA Code of Conduct: 10 principles comprised of 70 standards covering governance, economic, environmental, health and safety, human rights and social issues relevant to tin mining and processing that ITA members commit to and report against.

Joint initiative: An industry-wide initiative enabling cooperation between companies, on responsible supply chain management meeting the due diligence principles, standards and processes of the OECD Guidance which may assist in establishing a system of controls over the supply chain to build leverage, overcome practical challenges and effectively discharge the due diligence recommendations contained in the OECD Guidance. The joint initiative may establish suitably qualified and independent on-the-ground assessment teams, including to report on ***risks***, recommend ***risk management***, engage stakeholders and measure progress as well as having information systems jointly accessible by ***companies.***

Large Scale Mining (LSM): All formal operations characterized by substantial capital, heavy equipment, high technology and a significant workforce (large and medium in size) not meeting the ***ASM*** definition.

Legacy: according to the ***EU Regulation***, stocks created in the current form on a verifiable date prior to 1 February 2013. Also accounting for ***conflict minerals*** 'outside the supply chain' according to the ***Dodd Frank Act*** which were smelted or fully refined, or if not smelted or fully refined were outside the ***covered countries***, prior to 31 January 2013.

Mass balance: Method by which ***companies*** verify that the quantity of ***mineral*** and ***material*** received and in inventory during the ***assessment period*** matches that expected from the transaction records, taking into account the possible error margin of inventory, stock, and loss estimation.

Material(s): Any tin-containing ***receipts*** that are not ***minerals,*** including ***slag***s, ***metal products*** or ***secondary*** materials.

Metal product(s): Metals in any unalloyed, alloyed or chemical form which may be used as a semi-finished or finished good, including forms of tin listed in EU Regulation 2017/821: Annex 1:B as 'metals' such as oxides, hydroxides, chlorides, unwrought tin bars, rods, profiles, wires and other articles.

Mineral(s): tin containing ore in any physical form, extracted through mining of geological deposits, processed to higher grade mineral concentrate, and used in a primary smelter to undergo smelting to produce crude tin metal. Mineral(s) includes all forms of commercially useful tin ore, for example, naturally occurring tin oxide 'cassiterite'.

National or International Sanctions Lists: Includes the U.S. List of Specially Designated Nationals and Blocked Persons ("SDN List"); the U.S. Foreign Sanctions Evaders List ("FSE List"); the UK Consolidated List of Targets; the Consolidated List of Persons, Groups and Entities subject to EU Financial Sanctions; and United Nations sanctions lists.

OECD Guidance: General term for the Organization for Economic Co-operation and Development (OECD) Due Diligence Guidance for Responsible Supply Chains on Minerals from ***Conflict-affected and high-risk areas***, and the Supplement on Tin, Tantalum and Tungsten Edition 3;http://www.oecd.org/daf/inv/mne/OECD-Due-Diligence-Guidance-Minerals-Edition3.pdf

Origin: The country, or regional mining area within a country, from which the ***mineral*** was extracted from the ground.

Red flag review: A comparison of information gathered in Step 1C (excluding 1C1 to 1C4) with the recorded results of documentation check, plausibility ***assessment,*** and ***CAHRA*** determinations in order to assess the scope of further risk evaluation and confirm out-of-scope ***receipts***.

Refiner/refining: Process that removes impurities or unwanted elements from the crude tin metal output from a ***smelting*** plant or other forms of impure tin metal such as ***secondary*** alloys.

RBA: Responsible Business Alliance.

Receipts: All ***minerals*** and ***materials*** received during the ***assessment period***. To be used as part of the ***mass balance*** calculation.

Risk: Adverse impacts which may be associated with extracting, trading, handling and exporting ***minerals*** from ***conflict-affected and high-risk areas***.

Risk Assessment: cross checking of information for inconsistencies undertaken in Step 2C in order to verify identified ***Annex II risks***. Only required following identification of known or suspected CAHRAs during ***red flag review***.

Risk Management Plan: A plan under Step 3 of the ***OECD Guidance*** to manage identified ***Annex II risks*** taking into account strategy options of continuing trade, suspending trade while managing ***risks***, or disengaging from trade if ***risks*** are not manageable.

Risk Mitigation: Actions under Step 3 of the ***OECD Guidance*** intended to reduce the adverse effects of ***risks*** described in ***Annex II*** of the ***OECD Guidance***.

RMAP: Responsible Minerals Assurance Process, the ***smelter assessment*** program under the ***RMI***.

RMI: Responsible Minerals Initiative.

Secondary: Materials commonly referred to as recycle/scrap. This includes recycled metals as defined by the ***OECD Guidance***, and referenced by the ***EU Regulation*** and the U.S. Securities and Exchange Commission which are 'reclaimed end-user or post-consumer products, or scrap processed metals created during product manufacturing including: excess, obsolete, defective, and scrap metal materials which contain refined or processed metals that are appropriate to recycle in the production of tin. As defined by the ***OECD Guidance***, minerals partially processed, unprocessed, or byproducts from another ore (for example, slags) are not recycled or secondary materials. See Annex II of this ***criteria*** document for examples of possible ***secondary*** materials.

Slag: partially processed ***mineral*** generated during ***smelting*** that may be discarded or may be re-processed for recovery of tin, tantalum or other metal content. This term includes substances commonly referred to as 'slag' as well as any other partially processed substances generated by a ***company*** such as dross.

Supplying smelter: is the last ***smelter*** in the supply chain where the ***mineral*** or ***material*** was processed. Trading ***actors*** and other pass-through segments of the supply chain are not ***supplying smelter***s.

Smelter/smelting:

- *Primary smelter:* A ***facility*** treating ***minerals or slags*** in order to produce crude tin metal for ***refining***. A ***facility*** treating ***metal products*** unused for their primary purpose is also considered a primary smelter.

- *Secondary smelter:* A facility with one or more processes with the ability to treat ***secondary*** materials[11] by reduction[12] for the production of crude or higher grade tin metal or tin product.

A smelter as referred to within this document may operate as either one or both types of business operation unless specified in the document.

Standard Setting Organizations: The organisation responsible for managing the development or revision of a standard (Source: ISEAL Code of Good Practices, Definitions).

Total material processed: With respect to the ***mass balance*** calculation, this refers to total tin metal content of the ***receipts*** processed by the ***company*** during the ***assessment period***. This includes ***minerals***, ***secondary*** materials, other ***materials*** and internal recycle/reclaim, whether the auditee's own or received for ***toll*** processing.

Toll/tolling : An arrangement where ***mineral*** or ***materials*** are processed by a ***smelter*** on behalf of a client who retains ownership of the agreed to metals and/or volume of those ***minerals*** or ***materials***.

Transit: Shipping of goods between ***origin*** and final destination, including through countries and across international borders, without discharging the cargo.

Transport: Movement of goods from one location to another.

Upstream: The ***mineral*** supply chain from the mine to ***smelters*** inclusive, which for the purpose of the ***OECD Guidance*** and these ***criteria*** includes ***artisanal or small-scale producing enterprises***, rather than individuals or informal working groups of ***artisanal miners***[13].

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[11] A ***company*** classified as a secondary ***smelter*** may not in the normal course of business treat ***minerals*** but does have the capability to do so.

[12] Recyclers of solder dross and similar oxide based materials with the capability to perform reduction to metallic tin would be classified as a secondary ***smelter***.

[13] ***OECD Guidance*** 3T Supplement Footnote 1.

ANNEX B: SECONDARY TIN MATERIAL TYPES

Tin has many hundreds of uses both as the metal, and as organic and inorganic compounds. Tin containing material may therefore arise from hundreds of sources and cannot be specifically described. As an indication, ***secondary*** materials and sources may include, but are not limited to those described below:

A. Manufacture of tin tubes, foils, and other similar forms. Producers of tin and tin alloys, lead, copper (e.g. brasses, bronzes, gunmetal, Babbitt metal, etc.), zinc, titanium, aluminum, steel, cast iron and a variety of other metal alloy manufacturers.
   - Melting drosses, skimmings, ashes and runouts from the casting processes
   - Refining and spent dross and refining slag (dross produced in liquid form)
   - Off-cuts, or out of specification or contaminated material
   - Gas cleaning sludge and dust
   - Water treatment sludge
   - Filter dust or similar materials (e.g. tin oxides)

B. Manufacturers of alloy - components, powders or final products, for a range of industries such as automotive, electrical and electronics, plumbing and building, radiator manufacturing, bearings, brazing, coins, printing, model making, jigging and fixturing, ammunition, dental, ornamental items, toys and jewelry, and for various types of general engineering.
   - Ashes, drosses, skimmings and runouts from the anode casting melting dross
   - Contaminated or waste metal
   - Out of specification or contaminated material
   - Metallic blocks or items as off-cuts of casting failures
   - Runners and risers from casting processes
   - Scrap wire, strip, stampings, trimmings, turnings, pieces, cuttings, dust, powder, etc.
   - Machining, grinding and polishing waste, ball mill fines
   - Gas cleaning sludge and dust
   - Water treatment sludge
   - Filter dust or similar materials (e.g. tin oxides)
   - Copper slags and refractory slags from the copper alloying or other alloying industries.

C. Printed circuit board manufacturers and other industrial solder users of any kind of lead, lead-free, high temperature or other solders
   - Solder dross
   - Spent anodes
   - Return solder products (e.g. bar, paste, spheres, preforms, wire)
   - Contaminated solder pot material
   - Waste solder paste
   - Spillings and drippings
   - Filter dust or similar materials (e.g. tin oxides)

D. Users of tin metal or chemicals in the plating industry, for example, manufacture of components for automotive, electrical, electronic, medical and general engineering industries, etch resist material as well as canning and other types of packaging. Plating may be pure tin or tin alloy coatings such as tin-nickel, tin-zinc, tin-copper, tin-lead or any other combination of materials producing the required final properties. Tin plating may be applied to almost any other metal alloy, including but not limited to steel and copper and their alloys.
   - Ashes, drosses, skimmings and runouts from the anode casting process
   - Spent anodes

- Plating sludges from any hydro-metallurgical or electrolytic tinning process
- Plated off-cuts or reject items

E. Hot tinning and solder dipping operations as well as thermal spray coating processes in general engineering, electrical and electronic and other product manufacture
    - Drosses
    - Contaminated metal
    - Filter dust or similar materials (e.g. tin oxides)
    - Overspray

F. The glass manufacturing, forming, and coating industries using tin metal and/or compounds
    - Metal and drosses from glass float processes
    - Metal and drosses from sputtering targets
    - Filter dust or similar materials (e.g. tin oxides)
    - Spent sputtering targets

G. Manufacturers and users of tin chemicals in a very wide range of industries such as brake pads, fire retardants, foams, polymers, rubbers, ceramic pigments, glazes, conductive films, crystal glasses, mirrors, textiles, wood and other preservatives, food additives, soaps, toothpastes and cosmetics, veterinary products, cements, mercury sorbants, fluxes and anti-sludge agents
    - Tinny sludge from tin chemical or pharmaceutical manufacturing processes
    - Other waste or reject tin containing materials
    - Any other type of residue, drosses, skimmings as a byproduct of production
    - Filter dust or similar materials (e.g. tin oxides)

H. Tin or tin compounds used as catalysts for polymerization, alkylation, esterification, oxidation, hydrogenation and use in gas sensors, as well as reducing agents activators, sensitizing agents, passivation, and stabilizers, including for PVC, during a manufacturing process.
    - Tinny sludge from manufacturing processes
    - Other waste or reject tin containing materials
    - Any other type of residue, drosses, skimmings as a byproduct of production

I. De-tinning operations for recovery of tin from any type of plated or coated general items, for example tin-coated copper alloy or steel
    - Tin bearing sponge

J. Operators reclaiming any tin containing metals and items manufactured from them, such as organ pipes, wires, pewter plates and vessels, costume jewelry, candlesticks, light fittings, clocks, kilt pins
    - All forms of materials

K. Copper recovery operations using pyro-metallurgical and/or other relevant processes
    - All forms of materials, including copper slag or dross

L. Lead refiners or similar processors recovering tin as drosses, stannates and other materials from, for example, battery and other lead based alloys
    - All forms of materials, including lead slag or dross

M. Recovery of end of life scrap and other wastes from any semi-finished or final products related to the above processes, for example electrical or electronic equipment, automobiles, heat exchangers, plumbing, ships, aircraft, packaging, building demolition, infrastructure replacement and any consumer product
    - All forms of materials, which might include any kind of metal process arising from these types of non-smelting production facilities

N. Recovery of end of life engineering components of tin compounds and minerals, such as tin oxide bricks
    - All forms of materials

Any forms of tin which have been extracted, smelted and then used for their primary purpose and are no longer used for such purpose are capable of being recycled. Tin containing ***secondary*** materials suitable for recovery may arise from practically any type of metal, polymer, ceramic, glass, rubber, chemical production, use or recovery plant as well as numerous types of industrial and consumer products. Note that residues such as ashes, drosses, skimmings and other forms of similar material mentioned above may be 100% oxidic, 100% metallic or any combination of the two, with or without organic contamination or moisture.

ANNEX C: EFFECTIVE DATE & REVISION HISTORY

This revision of the document is in effect as of the date identified on the cover page as the "Effective Date." Transitional assessment arrangements to account for implementation of this revised Criteria will be in place and described seperately. This revision of the document will replace all previous versions of the RMAP Standard for tin, when it is reviewed and approved pursuant to the Regulation (EU) 2017/821. All audits utilizing these Criteria must use the most current version of the Criteria, which is identified by the "Publication Date" on the cover page.

Revision History: International Tin Association (ITA) – Responsible Minerals Initiative Assessment Criteria for Tin Smelting Companies

Rev 23 March 2021 (version 2) – Revision to clarify or emphasise certain requirements to achieve Fully Aligned for the 'Policies and standards' aspect of the OECD Alignment Assessment. Specifically, confirming due diligence is global (III. ASSESSMENT SCOPE, B), clarifying the need for training (1B.3), clarifying company and management responsibility for decision making (3A.1), referencing risk mitigation timescales of policies (3B.3), as well as correcting some minor formatting.

Rev 25 October 2019 – Initial release of Assessment Criteria for Tin Smelting Companies jointly issued by RMI and ITA; explained use of criteria for RMI-RMAP and ITA-Code of Conduct assessment processes; further modified RMAP Tin and Tantalum Standard to follow OECD 5 Steps; removed references to tantalum; separated assessment criteria into OECD, RMI, ITA, and regulatory requirements; added reference language from each step of the OECD Due Diligence Guidance Supplement on Tin, Tantalum and Tungsten; expanded text on company reference to joint initiatives and institutionalized mechanisms and expectation for alignment; eliminated guidance and procedural language intended for smelter or auditor use; deleted terms in Glossary that are not used in the document, added terms/definitions; aligned all definitions with OECD, EU Regulation, and DFA Section 1502; deleted Annexes no longer necessary due to document restructure; addressed 2018 comments from Alignment Assessment; incorporated interpretive concurrence from OECD.

Revision History: Responsible Minerals Assurance Process (RMAP) Tin and Tantalum Standard

Rev 12 October 2017 – Revised program names from "Electronic Industry Citizenship Coalition (EICC)" to "Responsible Business Alliance (RBA)", and "Conflict-Free Sourcing Initiative (CFSI)" to "Responsible Minerals Initiative (RMI)".

Rev 12 June 2017 – Revised program name from "Conflict Free Smelter Program" to "Responsible Minerals Assurance Process", aligned with OECD Guidance five step framework and ISO management systems requirements, expanded definition of high-risk countries to include global scope for conflict-affected and high-risk areas, re-categorized country levels from a numeric category (e.g. Level 1) to Low-Risk and High-Risk, revised review of transactions to focus on the audit of management systems and processes, removed requirement for chain of custody documentation for low-risk sources, removed procedural aspects, clarified origin determination requirements, consolidated document examples for high-risk sources including data points and aligned with OECD Guidance requirements, improved definitions for companies in scope, reformatted.

Rev 21 November 2013 - Reformatted, reorganized and improved language of the entire document. Added several new introductory sections (Purpose, Scope, Definitions, etc.). Enhanced tin and tantalum smelter definitions. Added an Applicability and Origin Determination Process Flow. Shifted to a document expectation focus versus a document type focus. Added a document expectation table. Added a Level 1 document sampling methodology. Added allowances for supplying smelters, but also new startup smelters as well as transitional smelters trying to get into the audit program. Removed tungsten to a separate protocol. Removed the requirement for auditors to conduct an internal lot traceability exercise (from finished product to incoming lots). Changed the tantalum initial audit period to by one year.

Rev 21 December 2012 – Merged tin, tantalum and tungsten protocols into one 3T's document. Separated the audit procedure into a separate document. Major reorganization of the content from prior document revisions. Removal of the list of smelters. Addition of secondary materials sampling procedure. Merger of formal level 2B and Level 3 country expectations into a new Level 3, and renaming of Level 2A countries to Level 2. Major realignment of Level 3 documentation requirements with the OECD guidance. Establishment and revision of documentation expectation dates for stocks (legacy materials) and partially-processed and byproduct materials (for example, slag).

Rev 15 September 2011 (Sn), 09 Aug 2011 (W), 15 Jan 2011 (Ta) - initial release of protocols.