



RESPONSIBLE MINERALS ASSURANCE PROCESS

TIN AND TANTALUM STANDARD

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I. INTRODUCTION

The Responsible Minerals Assurance Process (formerly the Conflict Free Smelter Program (CFSP)) was established to cultivate transparent mineral supply chains and sustainable corporate engagement in the mineral sector with a view to prevent the extraction and trade of minerals from becoming a source of conflict, human rights abuses, and insecurity.

This standard was developed as a specific, practical framework to consistently audit the operations and practices of tin and tantalum smelters, the point at which mineral is converted into a generic metallic powder, product or compound. It follows guidance provided by the final report of the UN Group of Experts to the Security Council on 15th November 2010, and by the Organization of Economic Co-operation and Development Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas Third Edition (OECD Guidance). The OECD Guidance provides a working framework for com-

panies to approach conformance with the due diligence requirements outlined in existing regulations or upcoming legislative initiatives.

This standard aligns the Responsible Minerals Assurance Process with the OECD Guidance. Compared to previous versions, it places increased emphasis on the review of management systems and applies a global definition of Conflict Affected and High-Risk Areas (CAHRAs). It requires auditees to implement due diligence proportional to the risk profile of tantalum and tin sources and suppliers, including consideration of level of the identified risks and impacts.

The standard does not cover all human rights, social, and environmental risks that smelters may be faced with as part of their responsible sourcing practices, and a successful audit should not be used to imply operating performance beyond the strict scope of the Responsible Minerals Assurance Process. The process reviews an auditee's supply-chain due diligence activities of all applicable material inputs and assesses their alignment with the five-step framework of the OECD Guidance.

TABLE 1: APPLICABILITY OF OECD GUIDANCE 5-STEP FRAMEWORK

OECD GUIDANCE	APPLICATION FOR RESPONSIBLE MINERALS ASSURANCE PROCESS	
	DESIGN OF SYSTEM AND PROCESSES	IMPLEMENTATION
Step 1: Strong Management Systems	All auditees	All auditees
Step 2: Identification and Assessment of Supply-Chain Risk(s)	All auditees	All auditees
Step 3: Risk Management	Auditees sourcing from CAHRAs	Only if Step 2 red flags are triggered
Step 4: Third Party Audit of Due Diligence	Conducted by approved third party auditors	Conducted by approved third party auditors
Step 5: Reporting on Due Diligence ¹	All auditees	All auditees

1 Refer to Annex IV for guidance on public reporting.

Steps to establish management systems, conduct risk assessments based on the collection of supply chain information, and reporting on due diligence shall be implemented by all auditees, regardless of the source of their materials. Steps related to the management of risks specific to sourcing from CAHRAs or if supplier red flags are identified are only required to be implemented by auditees sourcing from such areas (Table 1).

The Responsible Minerals Assurance Process has adopted the general ISO approach to the management system requirements, approach, philosophy and implementation for conformance. Auditees are advised to consult ISO or similar sections in ISO standards such as ISO 9000, ISO 17000 series and ISO 14000 series.

II. CROSS-RECOGNITION

In some cases, the Responsible Minerals Assurance Process may evaluate the cross-recognition of other third party auditing programs and recognize these other programs as meeting the standards set forth in this document. Information and criteria on current cross-recognized programs can be found here:

<http://www.responsiblemineralsinitiative.org/minerals-due-diligence-container/recognized-standards-or-programs/audit-cross-recognition/>.

III. APPLICATION

The Responsible Minerals Assurance Process is available to all auditees that meet the following conditions:

- Meet the definition of a tin or tantalum smelter as defined in Section VII.A of this standard.
- Subject applicable individual smelter facility(ies) to an audit(s).
- Allow all relevant organizational units (including finance, transportation, procurement, communications, etc.) involved in the auditee's supply chain due diligence program to be assessed during the audit.
- Sign the appropriate agreements (e.g. Agreement for Exchange of Confidential Information).
- Agree to fund the audit.
- Agree to publish a supply chain policy relating to responsible practices for sourcing tin and tantalum.
- Agree to publish due diligence audit summary and auditee due diligence reports that conform to the OECD Guidance with due regard taken to business confidentiality and other competitive concerns.

IV. DISCLAIMERS

The Responsible Minerals Assurance Process follows the ISO 19011 auditing standard in conducting an independent third party audit. Auditors shall follow reasonable procedures to assess the auditee's management system, taking into consideration materiality as well as the quality and quantity of the evidence available. Documentary evidence may be sampled in accordance with the sampling guidance established in the RMAP Assessment Procedure document.

The audit assesses whether the auditee has implemented company level management processes and due diligence to support responsible mineral procurement per the OECD Guidance. **This assurance process does not result in a material certification nor does it determine that material at the auditee is conflict-free.**

V. UPSTREAM ASSURANCE MECHANISM

The implementation of due diligence is the responsibility of the auditee. However, if sourcing from CAHRAs or if supplier red flags are identified, the auditee may in parts utilize upstream assurance mechanism to carry out due diligence on its high-risk supply chains. Examples of systems and service providers are listed here:

[http://www.responsiblemineralsinitiative.org/minerals-due-diligence-container/recognized-standards-or-programs/upstream-assurance-mechanisms/Where the auditee utilizes one or more upstream assurance mechanism, the auditee shall, at a minimum:](http://www.responsiblemineralsinitiative.org/minerals-due-diligence-container/recognized-standards-or-programs/upstream-assurance-mechanisms/Where%20the%20auditee%20utilizes%20one%20or%20more%20upstream%20assurance%20mechanism,%20the%20auditee%20shall,%20at%20a%20minimum%3A)

1. Understand the scope of activities of the upstream assurance mechanism and understand any gaps between the scope of the mechanism's activities and the requirements of the OECD Guidance. For those parts of the auditee's due diligence process that are covered by the upstream assurance mechanism, the auditee shall:
 - Ensure that all information generated by the upstream assurance mechanism, and which is expected to be shared with the auditee, is received and records are maintained for at least five (5) years and made available to the auditor.
2. Have sufficient understanding of the context of conflict-affected and high-risk areas to be able to:
 - Review and understand all information generated by the upstream assurance mechanism, whether directly shared with the auditee or made available publicly.
 - Assess their ability to exercise influence over actors in high-risk supply chains who can most effectively prevent or mitigate identified risks.
3. Where possible, actively participate in the upstream assurance mechanism to mitigate identified risks in its supply chains.

VI. AUDIT SCOPE

A. COMPANIES WITHIN THE SCOPE OF THE AUDIT

The program has the sole discretion to determine whether a company is eligible to participate in the assurance process. It is the responsibility of the auditee to provide sufficient evidence to the program to review and confirm that the auditee meets the eligibility requirements to participate.

All companies and the individual smelting facilities within a company which meet the definition of a primary or secondary smelter below are included within the scope of this assurance process. Conformance with this standard is determined at the level of the smelting facility.

TIN (SN) SMELTER

The audit standard will apply to all primary and secondary tin smelters and independent tin refiners who voluntarily choose to participate.

Primary and secondary tin smelters are defined as follows:

- **Primary smelter:** A company with one or more facilities with the ability to convert:
 - a) tin containing ores (e.g., cassiterite, etc.),
 - b) tin slags, and c) tin concentrates into tin metal.
- **Secondary smelter:** A company with one or more facilities with the ability to treat secondary materials² by reduction³ for the production of crude or higher grade tin metal or tin product.

Tin refining:

Smelters typically operate refining facilities at smelting facilities in order to remove impurities or other unwanted material from the tin metal output

² A company classified as a secondary smelter may not in the normal course of business treat cassiterite but does have the capability to do so.
³ 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.

from the smelting plant and produce fully refined tin of various grades. The refining stage, if occurring at a smelter, is included in the assurance process therefore providing verification that inputs into smelter refineries are responsibly sourced.

Independent refining facilities also perform the same tasks of removing impurities or other unwanted materials although they may not be directly associated with a smelter. The source of inputs into independent refining facilities requires verification and such companies are within the scope of the assurance process.

While product manufacturers such as solder and other alloy manufacturers are not traditionally considered smelters or refiners, some may have the capability to utilize a range of input materials aside from standard grade(s) of tin, in particular low grade/impure or unbranded tin. The differentiation between a refiner and alloy manufacturer, especially when secondary input materials may be used, is not clear and the need for assurance of the input sources of such companies will be evaluated on a case by case basis by the program depending on the company capabilities and operations.

Tin product manufacturers within the supply chain of partners participating in the Responsible Minerals Assurance Process are likely to be contractually obliged to ensure sourcing from companies validated by the assurance process. In order to monitor this obligation, spot checks may be performed by customers or by industry representative bodies on product manufacturers. Should there be any indication of sourcing from non-conforming (Responsible Minerals Assurance Processor equivalent) sources into product manufacturing lines, these sources would need to be validated to the full scope of this standard as part of an evaluation of the product manufacturing company.

TANTALUM (TA) SMELTER

The audit protocol will apply to all primary and secondary tantalum smelters who voluntarily choose to participate.

Primary and secondary tantalum smelters are defined as follows:

- **Primary smelter:** A company with one or more facilities with the ability to convert:
 - a) tantalum containing ores (such as tantalite, columbite, etc.), b) tantalum containing tin slags, and c) tantalum concentrates (including synthetic concentrates) into tan-

talum containing products and/or intermediates for direct sales or further processing into tantalum containing products.

- **Secondary smelter:** A company with one or more facilities with the ability to convert tantalum containing secondary materials into tantalum containing intermediate products, including synthetic concentrates, for direct sales or further processing into tantalum containing products.

See Annex VI for further information about additional tantalum material types.

B. COMPANIES OUTSIDE THE SCOPE OF THE AUDIT

Any company not meeting the definition of smelter as identified in Section VI.A. is outside the scope of the assurance process. This includes but is not limited to the following examples:

- **Materials treatment specialist:** Companies solely processing materials sent for external treatment are not within the scope of this audit. This form of external treatment must not include smelting or refining processes. For example, a materials treatment specialist might receive materials from the smelter to remove hazardous waste contaminants (e.g., arsenic, radioactivity) as a service, and then return the treated materials to the smelter. Such materials, if continually owned by the smelter, will not require additional origin information on their return from such a company.
- **Trading companies:** Companies trading in materials where the material traded is in the same chemical and physical state as received.
- **Tantalum intermediate processor:** A company with one or more facilities with the ability to convert tantalum containing intermediates (Annexes VI) into tantalum containing products.
- **Recycler/Handler/Material recovery companies:** A company with one or more facilities with the ability to mechanically but not thermally or chemically process secondary materials using means such as shearing, cutting, sawing, shredding, briquetting/compacting, shot/sand blasting (wheel abrade and pneumatic) and machining.

- *Companies separating mixed ore:* An upstream company separating cassiterite from coltan ore prior to the processing of the material.

Companies outside the scope of the assurance process may elect to participate in the Downstream Program for a separate, voluntary, and independent assessment of responsible sourcing practices.⁴ Companies that are in conformance with the Downstream Program Standard are listed on the program's website.

C. MATERIALS IN SCOPE

All materials intended for production of tin metal or tantalum metal, products, or intermediates physically received, held, and/or processed during the audit period, regardless of origin, storage location and type, are included in the assurance process.

Materials in inventory that have been physically received prior to the current audit period, must be disclosed in the Audit Workbook, but may be included in the audit scope solely for purposes of the mass balance calculation. Such material is not subject to the determination of origin.

All material sent to or received from a third party (including a smelter) for processing under a tolling agreement during the audit period will be considered part of the auditee's receipts and production, and therefore the auditee must provide required origin and due diligence information for these transactions (see Annex II: Supplying Smelter / Exchanges Origin Determination Requirements).

D. AUDIT PERIOD AND FREQUENCY

The initial audit period will cover the period from one year prior to the date indicated in the Audit Workbook. The auditee may determine the end date it wishes to utilize for transaction review section of the Audit Workbook as long as it is not more than four weeks before the Audit Workbook is provided to the audit program.

The next audit conducted on an auditee who has failed to maintain their conformance status will include the entire period of lapsed conformance status up to a maximum of two years prior to the submission of the Audit Workbook.

An auditee who has been found to be non-conforming due to unresolved findings will not be permitted to undergo another audit for a period of six months. Upon re-entering the audit process, the auditee will need to include the entire period from the end of the period covered by the last Audit Workbook submitted, up to a maximum of two years.

Re-audits are required to maintain a conformance status. Re-audits will include the entire period between prior and current audits. The auditee is responsible to ensure a re-audit is scheduled prior to the expiry of the current conformance status.

The re-audit frequency is dependent on the auditee's individual scenario which is summarized in Table 2.

TABLE 2: RE-AUDIT FREQUENCY

TYPE OF AUDITEE	RE-AUDIT FREQUENCY
An auditee who passes the initial audit and is validated as processing ore concentrates which originated from CAHRAs.	Annual
Any auditee who has been accepted into the Risk-Based Audit Program ⁵	Every three years, subject to the conditions of the Risk-Based Audit Program.

⁴ More information about the downstream assessment can be found here:

<http://www.responsiblemineralsinitiative.org/responsible-minerals-assurance-process/downstream-program/>

⁵ Information about the Risk-Based Audit Program can be found here:

http://www.responsiblemineralsinitiative.org/media/docs/RMI%20Risk-Based%20Assessment%20Program_2019.pdf

E. START-UP ARRANGEMENTS

It is recognized that an audit program cannot be performed on an auditee until after operations have begun. Auditees must be fully operational to be listed as Active smelters. The audit cannot be conducted until the auditee has been operating for at least three months, completed a minimum of 10 separate material transactions, and has produced tin or tantalum metal or tantalum containing intermediates. This requirement applies to any auditee that is starting new operations or resumes operations.

VII. ORIGIN DETERMINATION

The auditee is required to establish a System of Controls and Transparency over the supply chain. As part of this system, the auditee shall determine the origin and chain of custody of material received. (Table 3). However, not all material categories require an origin determination and chain of custody as outlined in Figure 1 below.

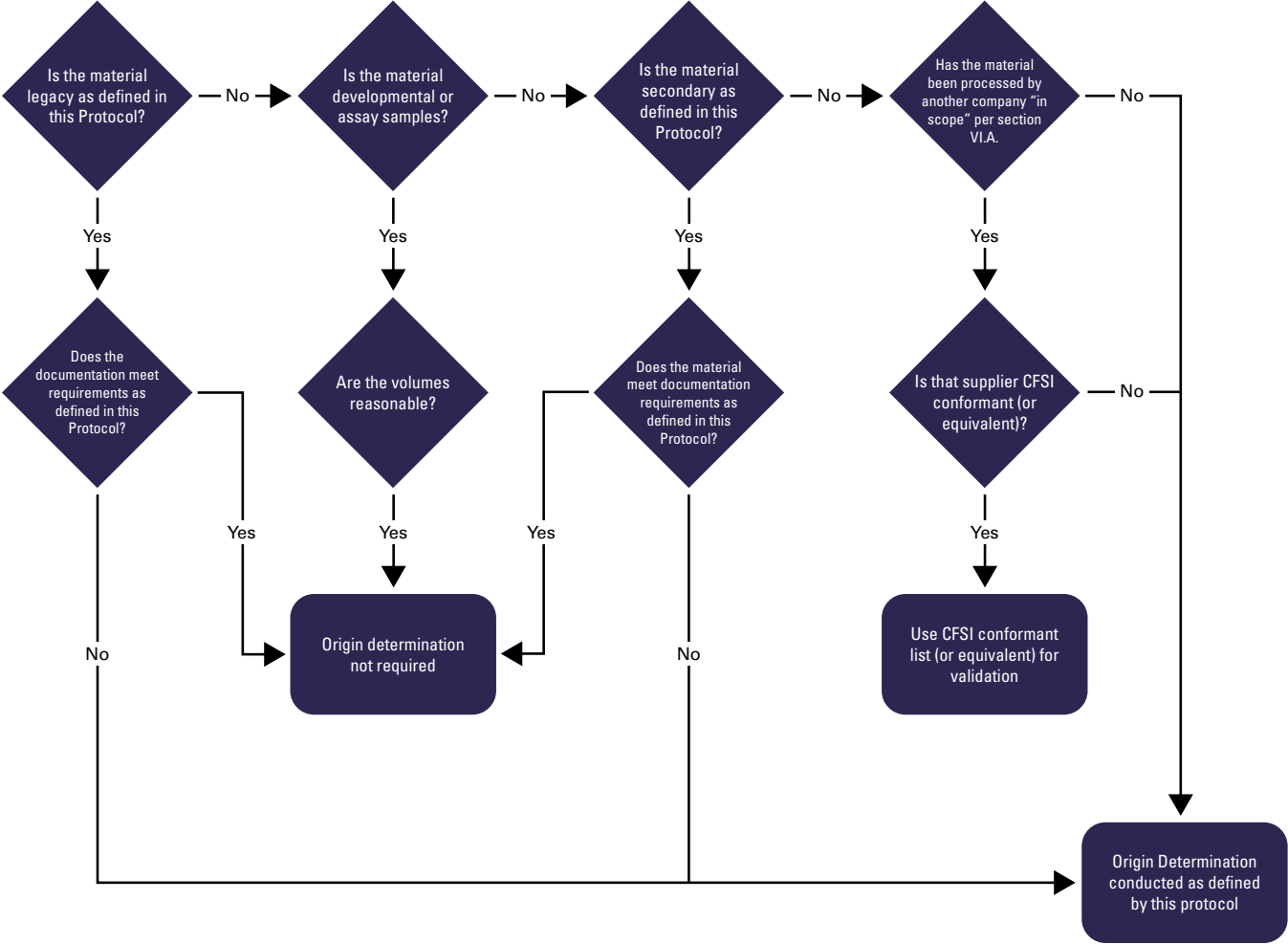
TABLE 3: MATERIAL CATEGORIES

MATERIAL CATEGORY	ORIGIN DOCUMENTATION
Primary material	Origin determination required, chain of custody required for high-risk sources.
Products received from a supplying smelter	Origin determination (low and high-risk sources) and chain of custody for high-risk sources required unless the material is processed by a company which conforms with this standard or with a cross-recognized program.
Secondary materials (commonly referred to as “recycled” or “scrap”)	Origin determination and chain of custody not required. ⁶
Legacy materials (materials received and entered into inventory by the auditee more than three (3) years before the audit date)	Origin determination and chain of custody not required. ⁷
Assay materials	Origin determination and chain of custody not required. ⁸

See Figure 1 as a general guide to identify which material categories and conditions require origin determination.

6 Provided requirements specified in this protocol and its Annexes are met.
7 Ibidem
8 Ibid.

FIGURE 1: APPLICABILITY AND DETERMINATION OF ORIGIN PROCESS FLOW



VIII. CONFORMANCE REQUIREMENTS

This section defines the conformance requirements. These requirements serve to validate the auditee's alignment with the five (5) steps of the OECD Guidance so as to ensure that risks related to the OECD Guidance Annex II Model Supply Chain Policy are identified and adequately managed by the auditee.

Auditees shall use good faith and reasonable efforts, as well as integrate progressive and flexible approaches, in their application of the OECD Guidance, including monitoring of emerging risks

and incidents in their supply chain(s) and shall take these components into account in their due diligence activities.

The conformance requirements relate to the period that is prior to or during the time when material is owned and/or physically under the control of the auditee.

A. OECD GUIDANCE: STEP 1 – STRONG COMPANY MANAGEMENT SYSTEMS

To achieve the intended outcomes of the OECD Guidance, including continual improvement, the auditee shall establish, implement, and maintain a management system to adequately manage risks. The auditee shall make available the resources nec-

essary to support the operation and monitoring of the management system. Flexibility is needed in its application depending on individual circumstances and factors such as the size of the enterprise, the location of the activities, the situation in a particular country, the sector and nature of the products or services involved.

The auditee shall have a robust management system that can demonstrate consistency of process to achieve conformance with this standard at all times and to anyone evaluating the system itself, its implementation, and its desired outcome. Any activity to be considered for conformance must have the management system in place prior to implementation. The management system should, at a minimum, include the following components and their interactions:

OECD GUIDANCE REFERENCE

“Companies should adopt, and clearly communicate to suppliers and the public, a company policy for the supply chain of minerals originating from conflict-affected and high-risk areas. This policy should incorporate the standards against which due diligence is to be conducted, consistent with the standards set forth in the model supply chain policy in Annex II.”

1. SUPPLY CHAIN POLICY

The auditee shall have a documented, effective, and publicly communicated supply chain policy for procurement of tin or tantalum containing materials. The policy will be implemented within the auditee's management processes and include the following components:

DEFINITION OF SCOPE

The policy acknowledges the issue it pertains to, including the identification of the conflict mineral(s), material and supply chain risks covered by the policy and procurement practices.

DUE DILIGENCE CONTENT

The policy must be consistent with the Standards set forth in the OECD Guidance Annex II Model Policy. It shall set out a clear and coherent management

process for risk management and commit the auditee to the due diligence steps described in the Tin and Tantalum Supplement of the OECD Guidance.

OECD GUIDANCE REFERENCE

“Companies should structure internal management to support supply chain due diligence.”

IMPLEMENTATION

The policy:

- Is publicly communicated, such as posting on the auditee's website, contained within a Corporate Responsibility Report, Supplier Code of Conduct or other official public company communications, and/or posted on an industry association website.
- Includes an effective date for when the policy was established and/or adopted.

The auditee shall communicate the expectations on responsible supply chains, as included in the supply chain policy, to supplier(s) providing relevant materials that contain tin or tantalum.

2. MANAGEMENT RESPONSIBILITY

The auditee shall:

- Appoint a senior manager with the necessary competence, knowledge and experience to be responsible for the implementation of the due diligence management system;
- Report findings on actual and/or potential risks identified in the supply chain to the appointed senior manager;
- Providing training and periodic refresher training (frequency is defined by the auditee), including as part of new hire orientation, to relevant employees covering critical information on the due diligence management system and maintain training records within company records.

3. CONTROL OF DOCUMENTS/RECORDS

Documents and records required by the management system (at minimum those required by this standard) shall be controlled. Records generated by the due diligence management system shall be maintained for a minimum of five (5) years.

A DOCUMENT, IRRESPECTIVE OF ITS FORMAT, SHALL MEAN:

- Communication of information – as a tool for information transmission and communication. The type of documentation should be appropriate for the auditee and should achieve clear, consistent and repeatable communication.
- Evidence of conformance – provision of evidence that what was planned, has actually been done.
- Knowledge sharing – to disseminate and preserve the auditee's experiences. A typical example would be a technical specification, which can be used as a base for design and development of a new product or a procedure that can be used to ensure an activity is undertaken in a consistent manner by different people at different times.

CONTROL SHALL MEAN:

- Identification
- Storage
- Protection
- Retrieval
- Retention
- Disposition
- Legible records that are readily identifiable, and retrievable.

4. MONITORING OF PERFORMANCE

The purpose of performance monitoring is to ensure the continuing stability, adequacy and effectiveness of the auditee's Due Diligence Management System. This means that once per year the auditee's goals for the due diligence system must be evaluated against performance.

Monitoring shall include, at a minimum, a management review of the due diligence system to identify both proactive and reactive measures to ensure the effectiveness of the system. Findings of such management reviews are reported to the senior management team. A formalized action/improvement plan must be established, if warranted.

Proactive measures are required to ensure that potential problems are identified and eliminated before they occur. If the auditee detects that a possible adverse situation may develop, a preventive action must be implemented to avert/ eliminate the potential adverse situation.

Reactive measures include the immediate corrective actions taken as a result of a management review, a Grievance and Complaints Mechanism, or any evaluation against this standard. The corrective action process shall include the following steps:

- Review and document the problem and related corrective action
- Contain or temporarily fix the problem
- Investigate the root cause of the problem
- Propose an appropriate solution that will prevent the problem from happening again; this will often mean a change to the process
- Report on the actions actually taken, internally and to the program, in accordance with the corrective action process
- After an appropriate period of time, assess whether the actions taken were successful in preventing recurrence and document the evidence to support this assessment

5. INTERNAL MATERIAL CONTROL SYSTEMS

MATERIAL CONTROL SYSTEMS

The auditee shall establish and implement sufficient systems of internal material control to ensure:

- Each individual transaction of material received is identified and documented.⁹ The process shall record the date the material is physically received or the date the material is received in the auditee's material control system.¹⁰
- Inventory, including work in progress, metal stocks, and other material types, is calculated. The process shall ensure changes in weight due to processing are monitored for losses. Unreasonable changes to inventory (losses or gains) shall be investigated and the findings established in writing.
- Receipts, inventories, losses, and sales quantities are reconciled in a mass balance.¹¹
- Any discrepancies observed during internal material control processes and / or a mass balance calculation are investigated.

OECD GUIDANCE REFERENCE

"Companies should strengthen engagement with suppliers. A supply chain policy should be incorporated into contracts and / or agreements with suppliers. Where possible, assist suppliers in building capacities with a view to improving due diligence performance."

MASS BALANCE CALCULATION

Using the information generated by the internal material control system, the auditee shall be able to calculate the mass balance as a means to substantiate the total material processed by the smelter facility subject to the audit. The mass balance verifies the quantity of material received and in inventory during the audit period matches what is expected, taking into account the possible error margin of inventory, stock and loss estimation.

For the purpose of this audit, the mass balance calculation shall provide the following information:

$$\text{Closing inventory (calculated)} = \text{Opening inventory (declared)}^{12} + \text{receipts} - \text{product shipments} - \text{estimated losses}$$

The closing inventory (declared) and the closing inventory (calculated) must be within the allowed maximum margin of error of 10%. A negative (-10%) margin of error must be investigated and a reasonable justification must be provided to the auditee. For the purposes of the assurance process, the margin of error % will be calculated as follows:

$$\frac{\text{Closing inventory (calculated)} - \text{Closing inventory (declared)}}{\text{Total material processed}} \times 10 < 10\%$$

where:

closing inventory (calculated) = closing inventory at the end date indicated in the transaction review section of the Audit Workbook calculated by the auditor based on transactions reported over the audit period by the auditee.

closing inventory (declared) = actual closing stock based on physical material inventory in existence at the end date indicated in the transaction review section of the Audit Workbook as determined by the auditee's normal inventory calculation and reporting processes.

total material processed = the total metal content of the material processed by the auditee during the audit period. This will include (as relevant) ore, secondary material and internal recycle/reclaim, whether the auditee's own material or material received for tolling.

9 Subject to all required data points being included, smelters may replace the transaction review section of the Audit Workbook for a similar format to present the data on all transactions within the audit period. The samples selected and reviewed by the auditor must be presented in the transaction review section of the Audit Workbook.

10 Smelters may physically receive material but only enter it into their material control system after initial analysis, finalization of contracting and / or transfer of ownership.

11 Subject to all required data points being included, smelters may replace the due diligence audit standard mass balance calculation for a similar format to present the data on inventory reconciliation. The auditor must include the standard mass balance calculation in the audit report.

12 This is the closing inventory (declared) from the audit before.

6. SUPPLIER ENGAGEMENT

Adherence to the supply chain policy shall be required as part of written agreements and/or contracts with suppliers that can be applied and monitored.

Auditees shall:

- Require suppliers to conduct basic Know Your Supplier (KYS) screenings of their suppliers including verification of individuals and entities that hold direct or indirect ownership stakes in the supplier against relevant sanction lists.¹³
- Avoid cash transactions where practicable and ensure cash transactions are supported by verifiable information.
- Aim to establish long-term relationships with their immediate suppliers in order to increase leverage over the due diligence performance of each supplier.
- Consider ways to support and build capacities of suppliers to improve performance and conform to the auditee's supply chain policy.
- Support the implementation of the principles and criteria of the Extractive Industry Transparency Initiative (EITI) individually or through joint efforts and through company participation in appropriate reporting. This reporting is required only in an implementing country of EITI.

For suppliers and materials with identified red flags:

- Contractually require international traders and local exporters to provide proof of payment of taxes/payments, mineral origin and import/export information. This information can be disclosed to and held by an Institutionalized Mechanism.¹⁴
- Make the information gained related to company due diligence standards and processes available to downstream purchasers, auditors and any joint initiative or institutionalized mechanism, regional or global, with the man-

date to collect and process information on minerals from CAHRAs, with due regard taken of business confidentiality and other competitive or security concerns.¹⁵

OECD GUIDANCE REFERENCE

"Companies should establish a company-level, or industry-wide, grievance mechanism as an early-warning risk-awareness system."

7. GRIEVANCE MECHANISM

The auditee shall develop or refer to a mechanism allowing any interested party (affected persons or whistle-blowers) to voice concerns regarding the circumstances of mineral extraction, trade, handling and export.¹⁶

The mechanism shall, at a minimum, include a process to investigate the concern or grievance received and, if applicable, determine appropriate corrective and preventive actions in accordance with Sections VIII.A.3 of this standard.

¹³ Examples of Government sanction lists include the US Department of Treasury OFAC Sanction Lists: <https://www.treasury.gov/resource-center/sanctions/Pages/default.aspx> or the European Union EEAS' Consolidated List of Sanctions: https://eeas.europa.eu/headquarters/headquarters-homepage_en/8442/Consolidated%20list%20of%20sanctions

¹⁴ An institutionalized mechanism is 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.

¹⁵ This includes price information and supplier relationships. Such information can be disclosed to an Institutionalized mechanism, regional or global, with the mandate to collect and process information on minerals from conflict-affected and high-risk areas.

¹⁶ The Responsible Minerals Assurance Process Grievances and Complaints Mechanism is available here: <http://www.responsiblemineralsinitiative.org/minerals-due-diligence/risk-management/grievance-mechanism/>

B. OECD GUIDANCE: STEP 1.C: SYSTEM OF CONTROLS AND TRANSPARENCY AND STEP 2– IDENTIFICATION AND ASSESSMENT OF SUPPLY-CHAIN RISK(S)

The auditee shall implement due diligence as a continual, ongoing process and are expected to improve performance over time. While the program requires the auditee to be in conformance with the OECD Guidance, specific risks and incidents identified by the system shall be addressed progressively. The auditee's risk mitigation system must ensure that progress is tracked and monitored.

Auditees may cooperate to carry out the recommendations in this section through joint initiatives.¹⁷ However, each auditee retains individual responsibility for their due diligence, and should ensure that all joint work duly takes into consideration circumstances specific to the individual company.

In order to identify and assess mineral supply chain risks, the auditee shall implement the following process.

1. IDENTIFICATION OF SUPPLIER AND MATERIAL SOURCE

The auditee shall ensure all suppliers and material are identified and sufficient documentation is obtained on the origin and chain of custody of material in accordance with the requirements of this standard and its Annexes.

IDENTIFICATION OF SUPPLIERS

The auditee shall establish and implement basic Know Your Counterparty (KYC) requirements to determine the identity, type of business relationship and legality of business operations for each supplier of tin or tantalum material. The auditee's KYC process shall include verification of individuals and entities that hold direct or indirect ownership stakes in the smelters' counterparties against relevant Government sanction lists.¹⁸ The auditee is responsible for performing the KYC before entering into a business relationship with a supplier and throughout the business relationship.

IDENTIFICATION OF MATERIAL CATEGORY AND SOURCE

The auditee shall identify the origin of materials and categorize the materials in accordance with their source using Table 4. See Annex V and Annex VI for more description of material types for each material category.

The auditee shall incorporate disclosure requirements on the origin and chain of custody of material into written agreements and / or contracts with suppliers that can be applied and monitored.

Documentation required by this standard is determined in accordance with the category and source of the material. The auditee shall refer to Annex I for guidance on the documentation requirements. The auditee shall establish and implement a procedure to review material and documentation received to determine:

- The category of material and, secondly, the applicability of the origin determination and chain of custody requirements. The auditee may use the flowchart in Figure 1 for this step of the procedure.
- The completeness of the documentation submitted by the supplier for any material supplied.

¹⁷ A joint initiative is 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.

¹⁸ Examples of Government sanction lists include the US Department of Treasury OFAC Sanction Lists: <https://www.treasury.gov/resource-center/sanctions/Pages/default.aspx> or the European Union EEAS' Consolidated List of Sanctions: https://eeas.europa.eu/headquarters/headquarters-homepage_en/8442/Consolidated%20list%20of%20sanctions

TABLE 4: CATEGORIES OF MATERIAL

CATEGORY	SOURCE
Primary Materials	Large Scale Mining (LSM)
	Artisanal and Small Scale Mining (ASM) ¹⁹
Intermediate Materials	Responsible Minerals Assurance Process (or equivalent ²⁰) validated smelter
	Non-Responsible Minerals Assurance Process (or equivalent ²¹) validated smelter.
Secondary Materials	Commercial
	Individual (private citizen, not a business entity)
Legacy Materials	Any source
Assay Materials	Any source

2. IDENTIFICATION OF CONFLICT-AFFECTED AND HIGH-RISK AREAS

The auditee shall design and implement a reasonable process to determine if there are any Conflict-Affected and High-Risk Areas (CAHRAs) as defined by the OECD Guidance in its supply chain.

The process shall include, at a minimum:

- The types of resources used by the smelter to identify CAHRAs;²²
- The criteria used by the smelter make a CAHRA determination;²³
- The frequency within which the determination is reviewed and updated.

The auditee shall record the countries and / or areas identified as CAHRA. The CAHRAs list shall include, at a minimum, countries identified as high-risk by relevant conflict minerals regulations.²⁴ Auditees

may refer to the program website for further information on the identification of CAHRAs.²⁵

CONFLICT-AFFECTED AND HIGH-RISK AREAS (CAHRAS)

Conflict-affected and high-risk areas 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.¹

3. DETERMINATION OF THE SCOPE OF THE RISK ASSESSMENT

The auditee shall review the information collected in steps 1 and 2 above on the category and source of material with a view to identify any red flags, inconsistencies, or discrepancies related to the supplier or material.

REVIEW FOR DISCREPANCIES

The auditee shall determine whether there are any inconsistencies or discrepancies related to the material and KYC, origin and/or transportation documentation submitted by the supplier. The auditee shall validate links between documents and shall inspect all material received for conformity with information available on the type of material, weight and quality of the material.

¹⁹ Refer to Annex I for specific expectations around the determination of origin for ASM sources.

²⁰ Responsible Minerals Assurance Process cross-recognized programs are listed here: <http://www.responsiblemineralsinitiative.org/minerals-due-diligence-container/recognized-standards-or-programs/audit-cross-recognition/>

²¹ Ibid.

²² The smelter may refer to resources provided by joint initiatives, institutionalized mechanisms, or government bodies. The resources must cover the areas of conflict, governance, and human rights. Primary resources should be internationally-recognized, secondary resources could include other credible information sources.

²³ The smelter must identify reasonable thresholds for determining CAHRAs, where indices are referenced.

²⁴ The list of CAHRAs must include, at a minimum: 1) 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; and 2) the indicative list of CAHRAs provided by the European Commission pursuant to Article 14.2 of the European Union Regulation 2017/821. <https://www.cahraslist.net>

²⁵ <http://www.responsiblemineralsinitiative.org/minerals-due-diligence/risk-management/conflict-affected-and-high-risk-areas/>

The auditee shall implement a procedure to investigate and address any discrepancies, inconsistencies or other issues identified during the review of material and documentation received.

DETERMINE PLAUSIBILITY

The auditee shall assess the plausibility²⁶ of material coming from the declared sources. The auditee is responsible to determine plausibility and shall:

- Undertake reasonable efforts to understand production and export trends for countries and/or regional mining areas the auditee sources primary material from. Auditees may also use plausibility information provided by the program.
- Consider available information on the mining site such as geological studies, on-site visits or other data where the auditee has a direct relationship with a mine.
- Consider the type, volume and tin / tantalum content of material received for secondary material.

ASSESS RED FLAGS

The auditee shall assess the occurrence of OECD red flags related to primary material origin, transit, and suppliers. OECD red flags are defined by the OECD Guidance Supplement on Tin, Tantalum and Tungsten as:

- The minerals originate from or have been transported 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 where materials from CAHRAs areas are known to transit, legally or illegally.

- The company's suppliers or other known upstream companies have shareholder or other interests in companies that supply minerals from or operate in one of the above-mentioned red flag locations of mineral origin and transit.
- The company's suppliers' and/or other upstream companies are known to have sourced minerals from a red flag location of mineral origin and transit in the last 12 months. (If using an upstream assurance mechanism, they may have this information).

The auditee shall also take into account any other red flag(s) as defined in its management system. Such red flags may be based on the auditee's industry knowledge or external resources related to CAHRAs.

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Quantities reportedly available across an area are not directly relevant to one purchasing smelter, since other purchasers may be operating and taking additional unknown quantities from the same locations.

DETERMINE SOURCING RISK LEVEL

The auditee shall determine the sourcing risk level for each transaction of primary material in accordance with Table 5:

TABLE 5: PRIMARY MATERIAL RISK LEVEL

TYPE OF MATERIAL	SOURCING RISK LEVEL	DEFINITION
Primary Material	Low-risk	For low-risk supply chains, all of the following criteria apply: <ol style="list-style-type: none"> 1. Supply chains where tin or tantalum material is not mined or transported through a CAHRA; AND 2. Material originates in a country with known active ore production for tin and/or tantalum; AND 3. There are no red flags identified.
	High-Risk	For high-risk supply chains, all of the following criteria apply: <ol style="list-style-type: none"> 1. Supply chains where tin or tantalum material is mined or transported through a CAHRA; and / or material originates in a country with limited or no active ore production for tin / or tantalum; and / or there are discrepancies, inconsistencies or other issues identified during the review of material and documentation that have not been addressed; AND 2. There is one or more red flag identified.

4. IDENTIFICATION OF SUPPLY-CHAIN RISK(S)

For auditees with high-risk sources as identified in Table 5, the auditee is required to complete the Audit High-Risk Sources Workbook prior to the audit program. The High-Risk Sources Workbook:

- Specifies components that may be addressed by an upstream assurance mechanism and defines under what circumstances such components do not need to be included in the due diligence audit scope.
- Details OECD conformance expectations for high-risk sourcing.

For high-risk sources, the auditee shall map the factual circumstances of their supply chains, underway and planned, including:

- Assessing the context of CAHRAs;
- Clarifying the chain of custody;
- Assessing the activities and relationships of upstream suppliers;

- Identifying locations and qualitative conditions of the extraction, trade, handling, and export of minerals; and,
- Conducting on-the-ground assessments.²⁷

5. ASSESSMENT OF SUPPLY CHAIN RISK(S)

The auditee shall assess presence and severity of risks in the supply chain by comparing the factual circumstances against the risks included in the OECD Guidance Annex II Model Supply Chain Policy, specifically:

- 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;²⁸
 - Other gross human rights violations and abuses such as widespread sexual violence;

²⁷ Auditees may rely on upstream assurance mechanisms to carry out on-the-ground assessments, however the auditee remains individually responsible for following any of the recommendations put forward by assessment teams and acting on them.

²⁸ See ILO Convention No. 182 on the Worst Forms of Child Labour (1999).

- War crimes or other serious violations of international humanitarian law, crimes against humanity or genocide.
- Direct or indirect support to non-state armed groups.²⁹
- 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.

C. OECD GUIDANCE: STEP 3— RISK MANAGEMENT (SUPPLY CHAINS WITH HIGH-RISK SOURCING)

Where risks are identified in the supply chain, it is the responsibility of the auditee to identify appropriate risk mitigation measures. The auditee shall:

- Report findings to senior management, outlining the information gathered and the actual and potential risks identified in the supply chain risk assessment.
- Devise and adopt a risk management plan, adopting a risk management strategy as defined in the OECD Guidance Annex II Model Supply Chain Policy. Risk mitigation strategies include:
 - Continuing trade throughout the course of measurable risk management efforts.
 - Temporarily suspending trade while pursuing ongoing mitigation efforts.
 - Disengaging with a supplier in cases where mitigation appears not feasible or unacceptable.
- In the design, implementation, and monitoring of risk mitigation, the auditee shall:
 - Build and/or exercise leverage over the actors in the supply chain who can most effectively and most directly mitigate the risks of adverse impacts.
- Consult with suppliers, local and central authorities, and affected stakeholders to agree on the strategy for measurable risk mitigation in the risk management plan.
- Implement the risk management plan, monitor and track performance of risk mitigation, report back to senior management and consider suspension or discontinuation of the business relationship with the supplier(s) after failed attempts at mitigation.
- Consider establishing or supporting community-based networks to monitor risk mitigation.
- Maintain ongoing risk monitoring, evaluate the effectiveness of risk mitigation efforts and undertake additional fact and risk assessments, as required for risks requiring mitigation or after changing circumstances.
 - Measurable risk mitigation should result in significant and measureable improvement towards eliminating the identified risks within six months from the adoption of the risk management plan. If there no such measurable improvement within six months, auditees should suspend or discontinue engagement with the supplier for a minimum of three months.

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

D. OECD GUIDANCE: STEP 5 – PUBLIC REPORTING

Auditees shall publicly disclose information on their due diligence. Information shall be published directly by the auditee, for example by posting on a company website or industry association website as a mandatory requirement for any auditee participating in the program. Publication of such information shall pay due regard to business confidentiality and other competitive concerns.

Table 6 outlines the type of information and publication method to be applied by the auditee. Further guidance is provided in Annex III below.

TABLE 6: PUBLICATION REQUIREMENTS

PUBLISHED BY THE AUDITEE	PUBLISHED BY THE PROGRAM	
	RMI MEMBERS	PUBLIC ³⁰
<ul style="list-style-type: none"> • Supply Chain Policy • Audit Summary Report • OECD Step 5 Due Diligence Report (See Annex V) • Any other information deemed appropriate by the auditee. 	<ul style="list-style-type: none"> • Aggregated Country of Origin Information: • Low-Risk • High-Risk • DRC • Recycle/Scrap 	<ul style="list-style-type: none"> • Smelter ID number • Auditee Name • Country • Group Company Name • Conformance Status³¹ • Link to Supply Chain Policy • Link to Audit Summary Report • Link to Due Diligence Report

³⁰ Information will be published on the program's website: <http://www.responsiblemineralsinitiative.org/smelters-refiners-lists/>

³¹ Via inclusion on the program's list of auditees in conformance with this standard or Active Smelter List for auditees actively participating in this assurance process.

IX. ANNEXES

ANNEX I: REVIEW OF MATERIAL TRANSACTIONS

Auditors will review country of origin and chain of custody documentation to test the implementation of management systems. Such documentation exists in forms that vary by country, region, and company. While this Annex includes guidance on the types of documents that can be used to successfully demonstrate origin, chain of custody, and due diligence, other forms may equally be used by the auditee to demonstrate the effective implementation of management systems.

The extent of origin and chain of custody documentation required for the auditee's due diligence will depend on the material category and on whether the origin is low-risk or high-risk. If a shipment of material is received by the auditee and contains a combination of both low-risk and high-risk origin material, the documentation requirements shall follow that of high-risk.

A. PRIMARY MATERIAL LOW-RISK SOURCING

TABLE 7: PRIMARY MATERIAL LOW-RISK

EXPECTATION	LEVEL	DATA POINTS	EXAMPLE DOCUMENT TYPES (NOT EVERY DOCUMENT IS NECESSARY)
Country of Origin	Transaction	Type of material; country of origin of the material, identification of the mine site or region of origin for ASM	<ul style="list-style-type: none"> • Customs export record • Official (e.g., government-issued) country of origin certificate • Official (e.g., government-issued) mine license³² • Purchase order or contract showing mine name <p>For ASM sources: Documentation indicating the region of origin within the country, such as a declaration of ASM region of origin from the exporter, trader, supplier, etc. or immediate supplier for domestic sourcing, is acceptable to demonstrate origin for ASM.</p>
Know Your Counterparty (KYC)	Supplier	Identity, type of business relationship and legality of business operations.	<ul style="list-style-type: none"> • Business license, • Business structure and registration, • Individual identification piece(s), • KYC questionnaires, World-Check or Dow Jones Watchlist and primary sources of sanctions/blacklists such as UN sanctions, OFAC lists (US Gvmt), EU sanctions, Interpol, other relevant Gvmt lists.
Chain of Custody	Transaction	Chain of custody documentation is not systematically required for low-risk sources. If the auditor detects any inconsistencies or discrepancies during the review of supplier KYC and / or country of origin documentation, he / she may request the auditee to provide chain of custody documentation for selected transactions.	

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Replaces export record for domestic source

B. PRIMARY MATERIALS HIGH-RISK SOURCING

TABLE 8: PRIMARY MATERIAL HIGH-RISK

EXPECTATION	LEVEL	DATA POINTS	EXAMPLE DOCUMENT TYPES (NOT EVERY DOCUMENT IS NECESSARY)
Context	Country / Area	Political, economic, social and security context of the CAHRA.	<ul style="list-style-type: none"> • UN Reports, • NGO Reports, • Governance Assessments, • Media reports
Know Your Counterparty (KYC)	Supplier	Identity, type of business relationship and legality of business operations, the ownership (including beneficial ownership) and corporate structure of the supplier and / or in-country exporter, including the names of corporate officers and directors; the business, government, political or military affiliations of the company and officers.	<ul style="list-style-type: none"> • Business license, • Business structure and registration, • Individual identification piece(s), • KYC questionnaires, World-Check or Dow Jones Watchlist and primary sources of sanctions/blacklists such as UN sanctions, OFAC lists (US Government), EU sanctions, Interpol, other relevant Government lists, • Upstream actor visit / audit reports, • Identity of beneficial owners
Country of Origin	Transaction	Type of material; mine and country of mineral origin.	<ul style="list-style-type: none"> • Customs export record • Official (e.g., government-issued) country of origin certificate • Official (e.g., government-issued) mine license³³ • Purchase order or contract showing mine name • - For ASM sources: Mine visit report from smelter, supplier or other representative³⁴
Country of Origin	Country / Area	Validate origin as known production areas and substantiate the output declared by the source / mine. Quantity, dates and method of extraction (ASM or LSM).	<ul style="list-style-type: none"> • Production records from supplier or company • Geological surveys, • Mine records, • Production records of traceability / chain of custody program

³³ Replaces export record for domestic source

³⁴ Ensure that assessors are independent from the activity being assessed and free from conflicts of interest. Company assessors must commit to reporting truthfully and accurately and upholding the highest professional ethical standards and exercise due professional care.

EXPECTATION	LEVEL	DATA POINTS	EXAMPLE DOCUMENT TYPES (NOT EVERY DOCUMENT IS NECESSARY)
Chain of Custody / Traceability	Transaction	<p>Identification of all location(s) in the supply chain including mine site, trading house, exporter and processors.</p> <p>For each independent section of the domestic and international transportation route, physical location of origin of the shipment; physical location of final destination of the shipment, description of the material (type and weight) and date of physical transportation /arrival date of the material.</p>	<p>Traceability:</p> <ul style="list-style-type: none"> • Traceability reports, • Reference / shipment numbers <p>Domestic Transportation:</p> <ul style="list-style-type: none"> • Trucking documentation or transportation logs • Warehouse receipts • Contract showing transporter name • Invoices from appointed transport agent • License from appointed transport agent • Inland forwarding note <p>International Transportation:</p> <ul style="list-style-type: none"> • Airway Bill • Bill of lading (by sea) • Through bill of lading • Customs import record (smelter's country)
Legality	Supplier / Transaction	<p>All taxes, fees or royalties paid to government for the purposes of extraction, trade, transport and export of minerals;</p> <p>Any other payments made to governmental officials for those same purposes;</p> <p>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 extraction onwards.</p>	<ul style="list-style-type: none"> • Customs export record; • Supplier or in-country exporter financial reports; • Contracts with public or private security forces
Supply Chain Mapping	Supplier	<p>Locations where minerals are consolidated, traded, processed or upgraded; the identification of all upstream intermediaries, consolidators or other actors in the upstream supply chain; transportation routes.</p>	<ul style="list-style-type: none"> • Supply chain map, • Traceability reports, • Contracts / agreements, • Mine site declarations or visit reports identifying actors in the supply chain.

EXPECTATION	LEVEL	DATA POINTS	EXAMPLE DOCUMENT TYPES (NOT EVERY DOCUMENT IS NECESSARY)
Risk Assessment	Country / Area	Qualitative information on conditions in the supply chain. Issues included: <ul style="list-style-type: none"> • Presence and / or involvement of non-state armed groups³⁵ • Occurrence of serious human rights abuse • Occurrence of worst forms of child labor³⁶ • Occurrence of forced labor • Presence and role of public or private security forces • Occurrence of bribery, money laundering or non-payment of taxes, fees and royalties 	<ul style="list-style-type: none"> • KYC documentation, • Upstream actor visit or audit reports, • Incident monitoring reports, • NGO or other stakeholder reports.
Risk Assessment	Supplier / Transaction	Name of actors involved, name and location of mine site(s) involved, type of risk, description of incident, description of immediate mitigation measures (where applicable).	<ul style="list-style-type: none"> • On-the-ground assessment team, • Upstream actor visit or audit reports, • Upstream risk assessment reports, • Incident monitoring reports • National law and regulations, OECD Guidelines, core Human Rights conventions, humanitarian law
Risk Mitigation	Supplier	Records demonstrating implementation of risk mitigation measures	<ul style="list-style-type: none"> • Risk management plan • Meeting records, email correspondence with supply chain actors for risk mitigation • Incident monitoring reports, • Performance reports • Grievance Mechanisms and tracking/responding to supply chain incidents
Risk Management	Auditee	Evidence of ongoing monitoring of risks	<ul style="list-style-type: none"> • Risk management plan and strategy • Reports to senior management, • Meeting notes, • Internal memos / correspondence, • Notice of suspension / discontinuation of contracts / agreements

³⁵ This includes direct or indirect finance or benefit to armed groups as defined in the Securities and Exchange Commission 17CFR Parts 240 and 249b (SEC Final Conflict Minerals Rule). To identify non-state armed groups, companies should refer to relevant UN Security Council resolutions as well as OFAC.

³⁶ See ILO Convention No. 182 on Worst Forms of Child Labor (1999).

C. SECONDARY MATERIALS

TABLE 9: SECONDARY MATERIALS

MATERIAL TYPE	EXPECTATION	EXAMPLE DOCUMENT TYPES (NOT EVERY DOCUMENT IS NECESSARY)
Secondary Materials ³⁷	Source	<ul style="list-style-type: none"> • Direct Supplier identification <ul style="list-style-type: none"> ◦ Direct Supplier location, description, and URL (as available) ◦ Description of direct supplier's operations, including a description of the range of material types delivered to the smelter. • Direct Supplier contract and/or purchase agreement(s) containing description of secondary material <ul style="list-style-type: none"> ◦ Information on the composition or form of the materials such as analysis data, information on physical form, photos, or explicit descriptions of the material lot may be utilized as available <p>KYC information from the direct supplier – see VIII.B.1 (examples are included in Annex I.A. Table 7 above).</p>

D. LEGACY MATERIALS

Primary materials that are received and entered into inventory by the auditee more than three (3) years prior to the audit date do not require a determination of origin or other due diligence evaluation.

Auditees shall provide sufficient documentation to demonstrate the materials have been received and entered into inventory more than three (3) years prior to the audit date.

E. ASSAY SAMPLES

Assay samples and other small quantities of materials from low-risk sources are excluded from origin and due diligence requirements provided the aggregate amount received by the auditee over the audit period is less than 0.3% of the total receipts over the same period.

Mineral assay samples received from high-risk countries from exporters participating in an OECD aligned traceability and due diligence program will be assumed to be of known source if within the 0.3% limit specified above, and accompanied by a declaration from the exporter and another party that such quantities are plausible, and taken from mineral batches traceable within that program. Individual source, transport and supply information will not be required for each sample.

³⁷ Additional details available in Annex V and VI.

ANNEX II: ORIGIN DETERMINATION REQUIREMENTS FOR INTERMEDIATE MATERIAL OR PRODUCTS RECEIVED FROM A THIRD PARTY

Intermediate material³⁸ or products may originate from sources including:

- Conforming (Responsible Minerals Assurance Process or equivalent) smelters;
- Non-conforming (Responsible Minerals Assurance Process or equivalent) smelters;
- Warehouses or exchanges;
- Other third parties, including tin or tantalum product manufacturers.

An auditee may receive material which is not in ingot form from a supplying smelter or a tin or tantalum product manufacturer, the composition of which is mainly tin or tantalum and which is unused for its primary purpose³⁹. In this case, the material does not fall under the definition of secondary materials, as described in Annex V and VI but is considered intermediate material. Such product may be in a variety of compositions and physical appearances.

TABLE 10: SUPPLYING SMELTER AND EXCHANGES

SUPPLIER TYPE INCLUDES: TOLLING RELATIONSHIPS	REQUIREMENT	EXAMPLE DOCUMENT TYPES (NOT EVERY DOCUMENT IS NECESSARY)
Conforming (Responsible Minerals Assurance Process or equivalent) smelters	Deliveries of materials from a Responsible Minerals Assurance Process (or equivalent) conforming smelter (this includes material from a Responsible Minerals Assurance Process smelter via a trader) do not need independent country of origin determination. Documentation requirements are significantly reduced, regardless of the level of risk associated with the type and source of the materials.	<ul style="list-style-type: none"> • Certificate of Analysis (CoA) or other appropriate documentation showing production date of the smelted material (this will be compared to the conformance period of that smelter). • Identity of the supplying smelter

³⁸ Training and further guidance on audit requirements for supplying smelters and exchanges is available on the Responsible Minerals Assurance Process e-learning Academy (<https://responsibleminerals.litmos.com/>).

³⁹ Examples include products returned to the smelter, e.g. for not meeting manufacturing specifications.

SUPPLIER TYPE INCLUDES: TOLLING RELATIONSHIPS	REQUIREMENT	EXAMPLE DOCUMENT TYPES (NOT EVERY DOCUMENT IS NECESSARY)
Non-conforming (Responsible Minerals Assurance Process or equivalent) smelters	<p>Non-conforming (Responsible Minerals Assurance Process or equivalent) smelters include any smelter that has not been audited and found in conformance, including:</p> <ul style="list-style-type: none"> • Responsible Minerals Assurance Process active smelters • Extended Corrective Action Plan Smelters • Smelters without a program Company Identification Number (CID Number) • Any other smelter that has not been audited and found in conformance by the Responsible Minerals Assurance Process or an equivalent program <p>Materials sourced from non-conforming (Responsible Minerals Assurance Process or equivalent) smelters have not been validated yet and require the following steps:</p> <p>Step A: Determine the material initially sourced by the supplying smelter and that were used to produce the materials received by the auditee. If specific inputs cannot be identified by the supplying smelter, all inputs of the supplying smelter must be validated. If specific inputs by mass can be identified then not all inputs need to be validated.</p> <p>Auditees must conduct the same process of determination of applicability and origin determination for the specific inputs identified or, if that is not possible, ALL inputs used by the supplying smelter. All documentation shall be requested from the supplying smelter.</p> <p>Step B: Determination of applicability of the origin determination, see Figure 1.</p> <ul style="list-style-type: none"> • Identify the type of material purchased by the supplying smelter. • Use Figure 1 to determine if the material requires full origin determination. <p>Step C: Implement the system of supply chain control and transparency; see Section VIII for detailed requirements.</p> <ul style="list-style-type: none"> • Conduct the plausibility assessment for all material purchased by the supplying smelter. • Collect and review origin documentation in accordance with the type of material sourced as outlined in Annex I of this Audit standard. <p>Step D: Conduct the risk assessment for all material origin purchased by the supplying smelter. See section XIII. B. and C. for detailed requirements.</p> <ul style="list-style-type: none"> • Determine the category of material • Determine the risk level • Conduct the risk assessment • For high-risk sourcing, conduct risk assessment and management in accordance with the OECD Guidance. 	<ul style="list-style-type: none"> • Identity of the supplying smelter; • Transport documentation from the supplying smelter; • Records identifying specific inputs used for the production of materials received from the supplying smelter; OR • Audit Workbook (or equivalent) from the supplying smelter; • Documentation of origin for each material used by the supplying smelter to produce the materials received, in accordance with the tables in Annex I.

<p>Metal obtained from warehouses / exchanges</p>	<p>Materials demonstrated to be from a Responsible Minerals Assurance Process (or equivalent) conforming smelter and produced within that smelter's conformance period:</p> <ul style="list-style-type: none"> • Conforming (Responsible Minerals Assurance Process or equivalent) smelters requirements apply, see above. <p>Materials produced by a non-conforming (Responsible Minerals Assurance Process or equivalent) smelter or produced outside of the conformance period:</p> <ul style="list-style-type: none"> • Non-conforming (Responsible Minerals Assurance Process or equivalent) smelters requirements apply, see above. <p>The auditee remains responsible for obtaining the required documents directly from the warehouse operator, the trader, or the supplying smelter.</p>	<ul style="list-style-type: none"> • Documentation in accordance with the requirements listed above for: <ul style="list-style-type: none"> ◦ Conforming (Responsible Minerals Assurance Process or equivalent) smelters ◦ Non-conforming (Responsible Minerals Assurance Process or equivalent) smelters • Warehouse notice / release warrant • Transport documentation from the warehouse / exchange
<p>Downstream Program conforming companies</p>	<p>Material demonstrated to be from a Downstream Program conforming company is subject to the same requirements as material from a Responsible Minerals Assurance Process (or equivalent) conforming smelter within the company's conformance period.</p>	<ul style="list-style-type: none"> • Identity of the supplying company; • Documentation showing production date of the material (this will be compared to the conformance period of that company).

ANNEX III: OECD STEP 5 SMELTER PUBLIC REPORT

The OECD Guidance encourages auditees to publish annual reports on supply chain due diligence policies and practices with due regard to business confidentiality and other competitive concerns. Business confidentiality and other competitive concerns means price information and supplier relationships without prejudice to subsequent evolving interpretation.⁴⁰

As auditees of this program are considered an upstream entity for the purposes of the OECD Guidance, they must conform to the OECD Step 5 reporting requirements for upstream companies. The Responsible Minerals Assurance Process requires all auditees to report publicly on their due diligence program.

Below is an outline of categories that are recommended to be included in these reports. This outline is recommended for all auditees; however, the scope and level of detail may reasonably be reduced in low-risk contexts. It is recommended to provide examples where possible to illustrate application of due diligence concepts.

1. Auditee Introduction
 - a. Auditee Name
 - b. Smelter Company ID (CID)
 - c. Location
 - d. 3TG materials processed
2. Audit Summary
 - a. Date of last audit
 - b. Audit period
 - c. Lead auditor name
 - d. Link to most recent publicly available audit report
3. Company Management System
 - a. Supply Chain Policy
 - b. Management Structure and Responsibility
 - c. System of Controls and Transparency
 - d. Record keeping system
4. Risk Assessment
 - a. Risk assessment process, methodology and results
 - b. Methodology, practices and information yielded in on-the-ground assessments
5. Risk Management
 - a. Risk mitigation strategy
 - b. Involvement of affected stakeholders
 - c. Descriptions of efforts to track and monitor progress
6. OPTIONAL: Description of other issues and/or risks beyond Annex II of the OECD Guidance included in the due diligence system (e.g., Environment; Health & Safety; Child Labor, all forms)

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OECD Guidance Edition 3, Tin and Tantalum Supplement, p.52 and Footnote 34

ANNEX IV: 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:

1. Manufacture of tin tubes, foils, and other similar forms. Producers of tin and tin alloys, lead, copper (for example, 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 (for example, tin oxides)
2. 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 (for example, tin oxides)
 - Copper slags and refractory slags from the copper alloying or other alloying industries.
3. 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 (for example, bar, paste, spheres, preforms, wire)
 - Contaminated solder pot material
 - Waste solder paste
 - Spillings and drippings
 - Filter dust or similar materials (for example, tin oxides)

4. 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
5. 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 (for example, tin oxides)
 - Overspray
6. 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 (for example, tin oxides)
 - Spent sputtering targets
7. 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 sorbents, 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 (for example, tin oxides)
8. Tin or tin compounds used as catalysts for polymerization, alkylation, esterification, oxidation, hydrogenation and use in gas sensors, as well as reducing agent activators, sensitizing agents, passivation, and stabilizers 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
9. 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
10. 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
11. Copper recovery operations using pyro-metallurgical and/or other relevant processes
 - All forms of materials, including copper slag or dross

12. 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
13. 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
14. 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 V: TANTALUM MATERIAL TYPES

Secondary tantalum-containing material is generally reclaimed from end-user or post-consumer products, such as:

- Capacitors, vacuum and electron tubes, light bulbs, electrodes, watches
- Sputter targets, furnace parts, coating overspray
- Chemical processing equipment such as valves, pipes, tanks, heat exchange coils and heating elements
- Metal wire, sheet, foil, tubes and pipes
- Super alloys in jet engines and gas turbine components such as blades and vanes
- Carbide tools, drill bits, drilling chips
- Camera lenses, optical lenses
- Neutron shielding components from nuclear power applications
- Neutron targets in cyclotrons
- Penetrator component in missile warheads
- Orthopedic implants, medical tools
- Excess cuttings, spills and rejects from the above manufacturing (in the form of whole or partial components, offcuts, stampings, metal turnings, powder, and sludge)

Tantalum-containing intermediates include but are not limited to:

- tantalum pentoxide (Ta_2O_5)
- tantalum scrap
- K-salt (K_2TaF_7)
- metallurgical grade tantalum powder
- tantalum hydroxide
- tantalum oxalate
- tantalum pentachloride
- lithium tantalate

Tantalum-containing products include but are not limited to:

- Capacitor grade tantalum powder
- Tantalum sheet, bar, rod and wire
- Tantalum ingot powder
- Tantalum sputter targets
- Tantalum alloy additions
- Tantalum metallurgical grade powder
- tantalum carbide
- tantalum hydroxide
- tantalum oxalate
- tantalum pentachloride
- lithium tantalate

ANNEX VI: DEFINITION OF TERMS AND ACRONYMS

Agreement for Exchange of Confidential Information (AECI): Non-disclosure agreement

Ability to convert: Direct, in-house capability to chemically or thermally convert materials and is not applicable to companies that wholly contract or sub-contract those processes.

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. "ASM" can include men and women working on an individual basis as well as those working in family groups, in partnership, or as members of cooperatives or other types of legal associations and enterprises involving hundreds or even thousands of miners.⁴¹

ARC: Audit Review Committee. The ARC reviews audit reports for consistency in implementing the audit standard and it makes a conformance determination. ARC also reviews corrective actions when completed.

Audit: an evaluation of a person, organization, system, process, enterprise, project or product.

Audit period: The period of time covered by the Audit Workbook, typically one year.

Auditee: The entity or entities included in the scope of the due diligence audit.

Bill of Lading: A document issued by a carrier, or its agent, to the shipper as a contract of carriage of goods. It is also a receipt for cargo accepted for transportation, and must be presented for taking delivery at the destination.⁴²

Closing Inventory (declared): Closing inventory at the end date indicated in the transaction review section of the Due Diligence Audit Workbook based on normal inventory calculation and reporting processes of the auditee, declared by the auditee. Inventory may be physical or calculated as appropriate for the business circumstances of the auditee.

Closing Inventory (calculated): Closing inventory at the end date indicated in the transaction review section of the Audit Workbook calculated by the auditor based on transactions reported over the audit period by the auditee.

CoA: Certificate of Analysis which will show production date, or in the case of non-registered metal brands, similar appropriate documentation.

Conflict Minerals: cassiterite, columbite-tantalite, gold, wolframite, or their derivatives, or any other minerals or their derivatives determined by the United States Secretary of State to be financing conflict in the Covered Countries.

Conflict-affected and high-risk areas (CAHRAs): Conflict-affected and high-risk areas 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.⁴³

Continual Improvement: A set of recurring activities that are carried out in order to enhance performance. Continual improvements can be achieved by carrying out audits, self-assessments, and management reviews. Continual improvements can also be realized by collecting data, analyzing information, setting objectives, and implementing corrective and preventive actions.

Country of Origin: The country where the ore was mined.

41 OECD Guidance for Responsible Supply Chains on Minerals from Conflict-Affected and High-Risk Areas, Third Edition

42 <http://www.businessdictionary.com/definition/bill-of-lading-B-L.html>

43 OECD Guidance for Responsible Supply Chains of minerals from Conflict Affected and High-Risk Areas, Third Edition

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.

Critical Information: For the purpose of this standard, “critical information” refers to any and all information related to the auditee’s due diligence and that is necessary for all parties involved in the program, specifically employees and suppliers, to effectively carry out the tasks and responsibilities assigned to them as part of the program.

Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd Frank Act): A federal statute in the United States that was signed into law on July 21, 2010. Section 1502 added Section 13(p) to the Securities Exchange Act of 1934, which requires the Securities and Exchange Commission to promulgate rules requiring 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 materials originated in the Democratic Republic of the Congo or an adjoining country. <http://www.sec.gov/about/laws/wallstreetreform-cpa.pdf>

EICC: Electronic Industry Citizenship Coalition (now known as Responsible Business Alliance (RBA))

Estimated Losses: Unrecoverable production losses. Such losses in tin can be described as fume and fugitive losses; and in tantalum such losses can be described as residual solid tantalum in ore/scrap materials, dissolved tantalum in liquid waste streams, and tantalum fines in waste streams.⁴⁴

GeSI: Global e-Sustainability Initiative

High-Risk Source: A conflict-affected and high-risk area where the mineral origin and / or supplier red flags evaluation, according to the OECD Supplement on Tin, Tantalum and Tungsten, determines a risk and that enhanced due diligence applies.

Immediate supplier: The company which supplies material to the smelter in the supply chain, which may be suppliers such as a mining entities, traders, other smelters, or downstream user.

Inland forwarding note: Refers to a transportation document from the importing country to the auditee. It generally refers to overland transportation, but can refer to a document demonstrating transportation from the sea or airport to the auditee where a bill of lading or import record is unavailable.

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.

Internal Material Control Systems: These systems serve to validate the auditee’s ability to record, control and monitor the material received, stored, processed or otherwise handled by the auditee.

Inventory (whether calculated or declared): Will include stocks of ore, secondary material, and finished product, work in progress materials not calculated in stocks, and similar material.

ISO: International Organization for Standardization

Joint initiative: 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.

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Tin loss estimation on average is approximately 2.5%.

<http://www.pdmhs.com/PDFs/ScannedBulletinArticles/Bulletin%2013---2%20---%20An%20Analysis%20of%20the%20Processes%20for%20Smelting%20Tin.pdf>

Tantalum loss estimation is approximately 5% from concentrate to KTaF/KSalt, and another 5% from KSalt to Ta powder, or 10% from concentrate to Ta powder. [Comment from T.I.C., circa 2012]

Large Scale Mining (LSM): For the purposes of this document, the definition includes all formal operations characterized by substantial capital, heavy equipment, high technology and a significant workforce (large and medium in size) not considered to be within the ASM definition.

Legacy Material: Materials received and entered into inventory by the smelter more than three (3) years before the audit date.

Low-Risk Source: Areas with known active ore production for tin and/or tantalum that are not identified as conflict-affected and high-risk.

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

Opening Inventory (declared): Opening inventory at the start date indicated in the transaction review section of the Audit Workbook based on the inventory calculation and reporting processes of the auditee and declared by them. Inventory may be physical or calculated as appropriate for the business circumstances of the auditee.

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. <http://www.oecd.org/daf/inv/mne/OECD-Due-Diligence-Guidance-Minerals-Edition3.pdf>

Origin: The location where the ore was mined, to the best detail possible. At a minimum, the description must include the country, but province/state, city, mine site and mine name are further details that are helpful to locate the origin.

Outside the supply chain: Per the Dodd-Frank Act, this refers to conflict minerals that have been smelted or fully refined, or if they have not been smelted or fully refined, are outside the “Covered Countries,” prior to January 31, 2013.

Qualification Status: Conformance with the standard at all times.

Primary Material: Mined materials or substances used in the primary production of metals.

Product shipments: Include any finished good and secondary, intermediate, semi-processed, or other materials that are sold and then shipped out of the facility during the audit period.

Receipts: All material received during the audit period. To be used as part of the Mass Balance calculation.

Refining: Process of purification of a (1) substance or a (2) form; the term is broad, and may include more drastic transformations, such as the reduction of ore to metal⁴⁵

RCOI: Reasonable Country of Origin Inquiry, a requirement of the Dodd Frank Act Section 1502.

Risk-Based Audit Program: A [program](#) that allows low-risk auditees, defined as auditees in Low-risk Countries that only sourcing domestic material to qualify for this program.

RBA: Responsible Business Alliance

RMI: Responsible Minerals Initiative

SEC Conflict Minerals Rule: US Security and Exchange Commission Conflict Minerals Rule, <http://www.sec.gov/rules/final/2012/34-67716.pdf>

Secondary Materials: Commonly referred to as recycle/scrap. Recycled metals as defined by the OECD Guidance, and referenced by the U.S. Securities and Exchange Commission 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/tantalum. As defined by the OECD Guidance, minerals partially processed, unprocessed, or a byproduct from another ore (for example, slags) are not recycled or secondary materials. See Annex V for additional examples.

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<http://en.wikipedia.org/wiki/Refining>

Smelter Company Identification number (CID): Unique numeric identification number for smelter facilities, assigned by the program.

Supplying smelter: When an auditee receives material from another entity, the supplying smelter is the last point in the supply chain in which the material was processed. Trading companies and other pass-through segments of the supply chain would not be considered supplying smelters.

Tantalum containing intermediates: Powder, ingot, sintered bars, tantalum hydroxides, in process scrap (processor level), K_2TaF_7 (also known as K-salt or “KTaF”), Ta unrefined powders, and other Ta containing products for further processing.

Tolling: A transaction where materials are processed by a smelter on behalf of a client who retains ownership of the agreed to elements and/or volume of those materials.

Total material processed: With respect to the mass balance calculation, this term refers to total metal content of the material processed by the auditee during the audit period. This will include as relevant ore, secondary material and internal recycle/reclaim, whether the auditee’s own material or material received for toll processing.

Upstream Assurance Mechanism: A system that provides upstream actors with the necessary due diligence and/or chain of custody requirements to help conform to the OECD Due Diligence guidance. These mechanisms may be third party entities or industry wide initiatives. In all cases, upstream entities retain individual responsibility for their due diligence.

ANNEX VII: RESOURCES

Audit Program Documents

- Audit Tools: <http://www.responsiblemineralsinitiative.org/rmap/documents-and-tools/>
- Template AECL and agreements: <http://www.responsiblemineralsinitiative.org/rmap/documents-and-tools/>

Standard and Guidance Documents

- OECD Guidance for Responsible Supply Chains on Minerals from Conflict-Affected and High-Risk Areas: <http://www.oecd.org/daf/inv/mne/OECD-Due-Diligence-Guidance-Minerals-Edition3.pdf>
- Dodd Frank Wall Street Reform and Consumer Protection Act, Section 1502: <http://www.sec.gov/about/laws/wallstreetreform-cpa.pdf>
- US Security and Exchange Commission Conflict Minerals Rule: <http://www.sec.gov/rules/final/2012/34-67716.pdf>
- ISO 9000 Standard: <https://www.iso.org/iso-9001-quality-management.html>
- ISO 17000 Series: <https://www.iso.org/obp/ui/#iso:std:iso-iec:17000:ed-1:v1:en>
- ISO 14000 Series: <https://www.iso.org/iso-14001-environmental-management.html>

Conflict-Affected and High-Risk Areas

- List of currently approved upstream assurance mechanisms can be found here: www.responsiblemineralsinitiative.org/minerals-due-diligence-container/recognized-standards-or-programs/upstream-assurance-mechanisms/
- Guidance on the identification of CAHRAs: www.responsiblemineralsinitiative.org/minerals-due-diligence/risk-management/conflict-affected-and-high-risk-areas/
- RMI Global Risk Map: <http://www.responsiblemineralsinitiative.org/minerals-due-diligence/risk-management/rmi-global-risk-map>
- Production statistics related to tin and tantalum production:
 - <https://www.itri.co.uk/information/tin-explorers>
 - <https://minerals.usgs.gov/minerals/pubs/commodity/tin/>
 - <https://minerals.usgs.gov/minerals/pubs/commodity/niobium/>

ANNEX VIII: EFFECTIVE DATE & REVISION HISTORY

This revision of the standard replaces all prior versions and is in effect as of the date identified on the cover page as the “Effective Date.” For those audits already scheduled prior to the “Effective Date,” the auditee will have the option of conducting their audit using either the prior or current versions of the standard. All audits scheduled after the “Effective Date” must use the most current version of the standard which is identified by the “Publication Date” on the cover page of each revision.

ANNEX IX: REVISION HISTORY

Rev 2023 – Including reference to Annex III on page 19 Step 5 report section.

Rev 2020 – Clarification on minimum requirement for CAHRAs identification in alignment with the existing conflict minerals regulation; clarification on EITI reporting requirement; clarification on mine site assessment assessor independence in alignment with the OECD guidance and on KYC expectations for secondary materials.

Rev 2019 – Added terms/definitions; addressed 2018 comments from the OECD Alignment Assessment.

Rev 2017 – Revised program names from “Electronic Industry Citizenship Coalition ” to “Responsible Business Alliance (RBA)”, and “Conflict-Free Sourcing Initiative ” to “Responsible Minerals Initiative (RMI)”

Rev 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 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 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.