



## TIN CODE FACTSHEET

### Tin Code

- The Tin Code is the international environmental, social and governance (ESG) standard and transparent reporting mechanism proactively and voluntarily adopted by the tin industry to demonstrate commitment to continuous improvement in tin exploration projects, mining, smelting and recycling operations.

### Standards

- The Tin Code comprises 71 standards grouped under 10 ESG Principles
- Standards are developed taking into account international expectations such as; the OECD Due Diligence Guidance for Responsible Business Conduct, International Labour Organisation, UN Sustainable Development Goals, OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict Affected and High Risk Areas and 3T Supplement and the Voluntary Principles on Security and Human Rights.
- Standard 7.3 Responsible Sourcing<sup>1</sup> relates to OECD-based supply chain due diligence.

### Participants

- The Tin Code is currently available to full ITA members and members of the ITA Explorers & Developers Group.
- All tin producing ITA [members](#) are committed to participate in, and report to, the Tin Code annually.
- Adaptable for other supply chain tiers and voluntarily available for ITA Explorers & Developers Group members.

### Independent validation

- Participants' evidence is assessed by Independent External Assessors who assign Tin Code ratings.
- Available ratings are 'Inadequate', 'Informal', 'Progressing', 'Conforming', 'Third-Party Verified' and 'Not Relevant'.

### Independent assurance

- Tin Code Assurance can be used to audit any Tin Code Standard, including 7.3 Responsible Sourcing.
- ITA operates a system of [registration for auditors](#) who may conduct independent third-party assurance engagements (ISAE 3000) for participants.

### Equivalency

- Tin Code makes use of well documented audits such as ISO14001 as evidence for Tin Code ratings.
- 'Third-Party Verified' rating is possible when relevant evidence is provided from a third-party qualified body such as an audit firm or government.
- Work is on-going to consider further opportunities for equivalence of evidence from other initiatives.

### Priority standards

- The Tin Code allows for progress across the standards; however, participants are expected to achieve a 'Conforming' rating for [ten priority standards](#), including Responsible Sourcing.
- Participants should work on improvement plans to achieve 'Conforming' which is being implemented.

### Governance

- The Tin Code is governed by the ITA Board of Directors under the Articles of Association and managed by ITA staff who engage independent third-party assessors for implementation of independent validation.

### Value to upstream and downstream companies

- The Tin Code allows participants to communicate consistent information on their ESG efforts and enhances opportunities for downstream tin users to understand and track progress. Communication and transparency rather than 'tick-box' certification achieves real and positive impacts.

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<sup>1</sup> See [Tin Code & Responsible Sourcing – Frequently Asked Questions \(FAQ\)](#).