




INTERNATIONAL TIN CODE REPORT: Aurubis Beerse NV

GENERAL INFORMATION	
Company details	<p>Aurubis Beerse NV (formerly Metallo Belgium N.V.) Nieuwe Dreef 33, 2340 Beerse, Belgium</p> 
Date of this report	Publication 19 November 2024
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Report author(s)	Independent External Assessor Sustainability Standards Manager, International Tin Association Ltd
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About our company	<p>Aurubis Beerse NV (hereinafter referred to as Aurubis) was founded in 1919 as ‘La Metallo-Chimique N.V.’ and is today part of the Aurubis Group. The company recycles and refines complex, low-grade metallic and oxidic secondary raw materials into non-ferrous metals, metal products and minerals. Feed materials are sourced across the entire supply chain and globally, from metal merchants, scrap and waste processors to direct from the industry itself and in total around 350,000 tonnes of raw materials are recycled annually. The company has stated that its feedstock is almost all secondary with less than 1% arising from hardhead obtained from other tin smelters.</p> <p>The company uses smelting, converting, distillation, and electrolysis techniques, many of which have been designed in-house, to produce metals, such as copper and lead, as well as nickel and zinc oxides among other products. Aurubis Beerse is the biggest producer of recycled tin in the world, producing around 10,000 tonnes per year.</p> <p>The smelter holds ISO 9001, 14001, 45001 and 50001 certifications. Tin is registered on the London Metal Exchange (LME) under the brand MC.</p>
Significant changes from previous report	<p>This is the third Tin Code report from the company, and it demonstrates the steps Aurubis has taken to achieve higher ratings and highlights several areas of progress. The report also illustrates the company’s continued collaboration with the Tin Code towards continuous improvement.</p> <p>Since the last report, various improvements have also been made by the company, notably including:</p>



Visual Progress Guide



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	<ol style="list-style-type: none">1. Achieving third-party verification in publishing policies (1.1), avoiding the use of banned substances (2.11), biodiversity protection (2.12), respect of protected areas (2.13), health and safety management (3.1), safe working practices (3.2), incident investigation and follow up (3.3, 3.4), H&S training (3.5) and grievance mechanism (5.3) through third-party verification of its 2022 Integral Annual Environmental Report, ISO 9000, 14000 and 45000 certifications.2. Conforming with legal compliance (1.3), training on stakeholder management (5.4), community health and safety (6.2) and human rights (7.4), and contribution to the economic development of local communities (6.8) through the development and provision of training materials, and by developing projects in the local community.3. Progressing with training on labour issues (4.9) and local community aspects (6.11) and requesting suppliers of goods and services to work towards principles of the Tin Code (8.10) through the development of procedures and materials. <p>The company could regain higher ratings by providing implementation evidence of positively influencing suppliers of secondary materials (8.9).</p> <p>Among other changes, SOP 1.5 and SOP 7.3, related to supporting transparency and responsible sourcing, are now relevant to the company due to internal updates to the Tin Code standard. Updates to the Tin Code also led to the adjustment of the rating of SOP 1.7 related to training on governance issues.</p> <p>Notes: 1) This report has been compiled to Tin Code standards updated in May 2022, including revisions to 1.4, 1.5, 2.6, 2.8, 4.2a), 4.2b), 4.3, 4.7, 6.9, 7.1, 7.3 and 10.2 standard numbers.</p>
Further information and references	<ol style="list-style-type: none">1. Aurubis Beerse website2. Sustainability3. Sustainability Non-Financial Report4. CDP Disclosure Insight Action Climate Change Questionnaire5. Whistleblower Hotline6. Aurubis Beerse policies, ISO7. Due Diligence Report and Responsible Sourcing Policy8. Responsible Minerals Assurance Process Assessment (RMAP) Report



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PRINCIPLE 1: Maintain legal compliance and develop sound policies to improve practices

Overview of Principle Performance

The company has made improvements during this reporting period and has improved the rating of two standards of this Principle. It has achieved the highest rating of *third-party verified* in one of the standards through its Sustainability Non-Financial Report, which was verified by KPMG and covered published policies on ESG areas. The company conforms with the expectations related to management system for relevant aspects of this Principle, legal compliance, business integrity, transparency and whistleblowing as it developed and implemented procedures to prevent anti-competitive behaviour, corruption and bribery, including facilitation payments, keeps up to date business registrations and permits to legally carry out business activity, supports the EITI and has a whistleblowing hotline available on its website. It is progressing with the expectation related to training on aspects of this Principle.

STANDARD		RATING	ADDITIONAL INFORMATION
1.1	<p>Policies Companies will develop and publish policies to support legal compliance and improve practices with respect to the expectations of the International Tin Code.</p>	Third-party verified	The company has provided evidence that it developed and published policies addressing the principles of the Tin Code. This aspect has been third-party verified by KPMG in Aurubis' Sustainability Non-Financial Report.
1.2	<p>Management system Companies will work towards implementing appropriate management systems to control and monitor relevant aspects of this Principle 1.</p>	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented appropriate management systems to manage expectations related to legal compliance, business integrity and whistleblowing relevant to this Principle.
1.3	<p>Legal compliance Companies will have and keep up to date all business registrations, licences and other documents necessary to legally carry out business activity and otherwise comply with relevant local laws, including with health and safety and environmental requirements.</p>	Conforming	The company has demonstrated that it conforms with this expectation through keeping up to date all business registrations and permits to legally carry out business activity.
1.4	<p>Business integrity Companies will seek to prevent anti-competitive behaviour, corruption and bribery, including facilitation payments which should be publicly disclosed if unavoidable.</p>	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented its Code of Conduct which addresses business integrity, anti-competitive behaviour and facilitation payments.
1.5	<p>Transparency Companies will support the implementation of the principles of the Extractive Industries Transparency Initiative (EITI) individually or through joint efforts, including through appropriate reporting⁽¹⁾</p> <p>⁽¹⁾ Reporting is required in an implementing country of EITI.</p>	Conforming	The company has demonstrated that it conforms through its publicly declared support to the EITI Principles in its Responsible Sourcing Policy on its website and through its statement on its website which summarises the approach to executing its tax affairs, which can be considered equivalent to a report that confirms all relevant taxes, fees and/or royalties have been paid to governments. As a smelter without integrated mining operations that is not located in an EITI implementing country, nor is a paid member of the EITI Association, the company is out of scope of formal EITI reporting.



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1.6	Whistleblowing Companies will develop and implement whistleblowing procedures to enable employees and stakeholders to report concerns related to company activities, including relevant expectations of the Tin Code.	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented an external independent compliance portal and whistleblower hotline available on its website for internal and external stakeholders. The process of reporting and investigating complaints is covered by the Corporate Compliance Policy.
1.7	Training Companies will work towards implementing appropriate and periodic training for employees regarding relevant aspects of this Principle 1 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas.	Progressing	The company has demonstrated that it is progressing through developing procedures and implementing training to some but not all employees on aspects relevant to this Principle.



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PRINCIPLE 2: Seek continual improvement of environmental performance

Overview of Principle Performance

The company has made improvements during this reporting period and has improved the rating of three standards of this Principle. It has achieved the highest rating of *third-party verified* in all the relevant standards through its ISO 14001 and ISO 50001 certifications, its 2022 Integral Annual Environmental Report, CDP Disclosure Insight Action Climate Change Questionnaire, and verification of the quality assurance system for OVAM, which evidence the implementation of an environmental management system, water quality management, water consumption reduction, land, soil and air quality management, greenhouse gases management, energy consumption management, hazardous, non-hazardous and inert management, avoiding use of banned substances, biodiversity protection, respect of protected areas and environmental training. Expectations related to tailings management and closure and reclamation are not relevant to the company's operation.

STANDARD		RATING	ADDITIONAL INFORMATION
2.1	Management system Companies will work towards implementing an environmental management system that utilises the mitigation hierarchy (avoid, minimise, mitigate, compensate) to control and monitor relevant aspects of this Principle 2.	Third-party verified	The company has provided evidence that it developed and implemented a systematic approach to an environmental management system. This aspect has been third-party verified through its ISO14001 certification.
2.2	Water quality Companies will seek to understand and manage discharges to surface waters and groundwater in order to minimise negative impacts on water quality.	Third-party verified	The company has provided evidence that it developed and implemented procedures and measures to manage discharges to surface water and groundwater. This aspect has been third-party verified through its ISO14001 certification.
2.3	Water consumption and availability Companies will seek to reduce water consumption in their operations in order to minimise negative impacts on water availability.	Third-party verified	The company has provided evidence that it developed and implemented procedures and measures to reduce water consumption. This aspect has been third-party verified through its ISO14001 certification.
2.4	Land and soil quality Companies will seek to understand and manage discharges to land in order to minimise negative impacts on land and soil quality.	Third-party verified	The company has provided evidence that it developed and implemented procedures and measures to manage discharges to land. This aspect has been third-party verified through its ISO14001 certification.
2.5	Air quality Companies will seek to understand and manage discharges to air in order to minimise negative impacts on air quality.	Third-party verified	The company has provided evidence that it developed and implemented procedures and measures to manage discharges to air. This aspect has been third-party verified through its ISO14001 certification.
2.6	Greenhouse gases Companies will seek to measure, monitor and publicly disclose direct and indirect CO2 equivalent (GHG) emissions, and work towards economic reduction targets appropriate to the nature and scale of operations and relevant protocols.	Third-party verified	The company has provided evidence that it developed and implemented energy management measures and publicly disclosed GHG emission data. This aspect has been third-party verified through its CDP Disclosure Insight Action Climate Change Questionnaire which is publicly available.
2.7	Energy consumption Companies will seek to identify technically and financially feasible measures for reducing the direct and indirect consumption of energy per unit of production or increasing the share from renewable sources.	Third-party verified	The company has provided evidence that it developed and implemented procedures and measures for reducing direct and indirect energy consumption. This aspect has been third-party verified through its ISO 50001



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			certification and 2022 Integral Annual Environmental Report.
2.8	<p>Tailings management Companies will dispose of or store tailings⁽²⁾ in a manner that minimises the risk of impacts to the environment and human health in accordance with recognised standards when available.</p> <p>⁽²⁾ Including to design, build, operate, monitor and decommission for all life cycle stages.</p>	Not Relevant	Tailings from mineral processing activities are not relevant to smelting facilities.
2.9	<p>Hazardous waste management Wherever possible companies will avoid the generation of hazardous wastes; where this is not possible companies will manage and dispose of wastes in a manner that minimises negative impacts on human health and the environment.</p>	Third-party verified	The company has provided evidence that it developed and implemented procedures and disposed of hazardous wastes in a manner that minimises negative impacts. This aspect has been third-party verified by TUV Nord through its 2022 Integral Annual Environmental Report and verification of the quality assurance system for OVAM by Lloyd's/LRQA.
2.10	<p>Non-hazardous and inert waste management Wherever possible companies will minimise the production of non-hazardous and inert wastes and consider reuse and recycling options before disposing of them in an appropriate manner.</p>	Third-party verified	The company has provided evidence that it developed and implemented procedures for non-hazardous and inert waste management. This aspect has been third-party verified by TUV Nord through its 2022 Integral Annual Environmental Report and verification of the quality assurance system for OVAM by Lloyd's/LRQA.
2.11	<p>Banned substances Companies will not use substances that are banned under international convention or local laws.</p>	Third-party verified	The company has provided evidence that it developed and implemented procedures and measures to monitor changes in waste and chemical classifications, and it does not use banned substances in its smelter. This aspect has been third-party verified through its integrated implemented management systems certifications.
2.12	<p>Biodiversity protection Companies will seek to understand potential impacts on biodiversity and avoid activities that significantly modify or degrade critical natural habitats through an appropriate action plan.</p>	Third-party verified	The company has provided evidence that it developed and implemented procedures and measures to understand potential impacts on biodiversity. This aspect has been third-party verified by TUV Nord through its 2022 Integral Annual Environmental Report.
2.13	<p>Protected areas Companies will respect legally protected areas in accordance with local laws and will seek to understand and manage potential impacts of operations on adjacent zones.</p>	Third-party verified	The company has provided evidence that it developed and implemented procedures and measures to understand and manage potential impacts on protected areas. This aspect has been third-party verified by TUV Nord through its 2022 Integral Annual Environmental Report.
2.14	<p>Closure and reclamation Companies will allocate adequate financial resources to enable implementation of closure and rehabilitation of operations in accordance with local requirements and expectations of key stakeholders.</p>	Not Relevant	Closure and reclamation are not relevant to smelting facilities.
2.15	<p>Training Companies will work towards implementing appropriate and periodic training for employees regarding relevant aspects of this Principle 2 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas.</p>	Third-party verified	The company has provided evidence that it provided training on aspects of this Principle to employees and contractors. This has been third-party verified through several certifications.



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PRINCIPLE 3: Seek continual improvement of health and safety performance

Overview of Principle Performance

The company has made improvements during this reporting period and has improved ratings of all the standards of this Principle. It has achieved the highest rating of *third-party verified* for all the standards through its ISO 45001 certification. It has implemented a health and safety management system, safety procedures to ensure safe working conditions are maintained, incident investigations and follow up procedures, and H&S training.

STANDARD		RATING	ADDITIONAL INFORMATION
3.1	Health and safety management systems Companies will work towards implementing a management system to monitor and control relevant aspects of this Principle 3.	Third-party verified	The company has provided evidence that it developed and implemented a systematic approach to a H&S management system. This aspect has been third-party verified through its ISO 45001 certification.
3.2	Safe working practices Companies will maintain safe and healthy working conditions by implementing measures that minimise and seek to eliminate workplace fatalities, injuries and occupational diseases amongst employees, contractors and visitors.	Third-party verified	The company has provided evidence that it developed and implemented procedures to ensure safe working practices. This aspect has been third-party verified through its ISO 45001 certification.
3.3	Incident investigations Companies will document reportable health and safety incidents using a transparent and inclusive procedure that allows affected workers and local communities to provide input.	Third-party verified	The company has provided evidence that it developed and implemented procedures for reporting, investigating and preventing incidents. This aspect has been third-party verified through its ISO 45001 certification.
3.4	Incident follow up Following a reportable health and safety incident, companies will define and implement corrective actions in a timely fashion and monitor the effectiveness of such actions.	Third-party verified	The company has provided evidence that it developed and implemented procedures to monitor the outcomes of corrective actions. This aspect has been third-party verified through its ISO 45001 certification.
3.5	Training Companies will provide appropriate and periodic training for employees regarding relevant aspects of this Principle 3, require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas, and provide appropriate briefings to visitors to company facilities.	Third-party verified	The company has provided evidence that it developed training materials and implemented training on health and safety. This aspect has been third-party verified through its ISO 45001 certification.

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PRINCIPLE 4: Seek continual improvement in labour practices

Overview of Principle Performance

The company has made improvements during this reporting period and has improved the rating of one standard of this Principle. The company has achieved a high rating of *conforming* in most of the standards of this Principle as it developed and implemented a systematic approach to managing labour issues, managing discrimination, fair and equal remuneration to workers, managing the risk of forced and child labour, complying with local laws on working hours and engaging formally with all workers on freedom of association and collective bargaining in accordance with EU labour laws evidenced by related procedures. The company is progressing with the expectations related to violence and harassment and training activities.

STANDARD		RATING	ADDITIONAL INFORMATION
4.1	Labour management systems Companies will work towards implementing a labour management system to control and monitor relevant aspects of this Principle 4.	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented a systematic approach to labour management.
4.2a)	Discrimination Companies will implement an equality policy (including on gender) and not make employment related decisions based on gender, race, nationality, ethnic, social and indigenous origin, religion or belief, disability, age or sexual orientation unless clearly necessary due to inherent characteristics of the job.	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented measures to address and manage the risk of discrimination. It has a publicly available Human Right Commitment and the Report on Equality and Equal Pay addresses equality and the avoidance of discrimination in employment decisions.
4.2b)	Violence and harassment Companies will avoid practices that may result in physical, psychological, sexual or economic harm to persons in the workplace, including gender-based violence and harassment	Progressing	The company has demonstrated that it is progressing through developing documentation such as the Code of Conduct and others which address violence and harassment, but has not provided a procedure for the avoidance of violence and harassment in the workplace to supplement the policy-level documentation.
4.3	Remuneration Companies will ensure workers receive fair remuneration ⁽³⁾ for standard and overtime hours worked that meets or exceeds the local legal minimum wage plus any applicable statutory benefits and provides equal pay for work of equal value. ⁽³⁾ In the absence of a minimum wage the prevailing competitive industry wage or the living wage if known.	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented measures to ensure workers receive fair remuneration for standard and overtime hours. Remuneration was arranged in a complete system between government, representatives in the metal branches and trade unions.
4.4	Forced labour Companies will not use or support slavery, servitude, forced or compulsory labour.	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented procedures to manage the risk of forced labour.
4.5	Child labour – worst forms Companies will not engage in the worst forms of child labour as defined by Article 3 of ILO Convention No. 182 including that which is likely to harm the health, safety or morals of children.	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented procedures to manage the risk of child labour. This is also forbidden by Belgian law.
4.6	Child labour – other forms	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented procedures



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	Companies may employ children of minimum age 14 years, or older as defined by local laws, to undertake non-hazardous, light work that does constrain their ability to gain an education.		to manage the risk of other forms of child labour. This is also forbidden by Belgian law.
4.7	<p>Working hours</p> <p>Companies will comply with local laws on working hours and provide paid annual and statutory leave, and ensure that workers undertake overtime on a voluntary basis and have at least one day of rest for every 7-day period⁽⁴⁾ or as prescribed by local laws (whichever is higher).</p> <p>⁽⁴⁾ In circumstances such as shift work the averaging of working hours over a different period is permitted as recognised by the ILO and/or local laws.</p>	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented procedures related to working hours and obtaining permission from employees to work overtime. Working hours were arranged in a complete system between government, representatives in the metal branches and trade unions.
4.8	<p>Freedom of association and collective bargaining</p> <p>Companies will engage with workers on freedom of association and collective bargaining as permitted by local laws.</p>	Conforming	The company has demonstrated that it conforms with this expectation as it engages with workers on freedom of association and collective bargaining. This was arranged in a complete system between government, representatives in the metal branches and trade unions.
4.9	<p>Training</p> <p>Companies will provide appropriate and periodic training for employees regarding relevant aspects of this Principle 4 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas.</p>	Progressing	The company has demonstrated that it is progressing through developing training procedures and materials, and providing training on some but not all aspects relevant to this Principle.

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PRINCIPLE 5: Engage with stakeholders using a participatory approach

Overview of Principle Performance

The company has made improvements during this reporting period and has improved the rating of two standards of this Principle. The company has achieved the highest rating of *third-party verified* through its ISO 9000 and ISO14001 certifications, supplemented by policies and procedures which evidenced a systematic approach to stakeholder management and implementation of a grievance mechanism, which is publicly accessible via the company website. The company conforms with the expectations to map stakeholders and provide training on stakeholder management.

STANDARD		RATING	ADDITIONAL INFORMATION
5.1	Stakeholder management Companies will work towards implementing a systematic approach to stakeholder management to control and monitor relevant aspects of this Principle 5.	Third-party verified	The company has provided evidence that it developed and implemented a systematic approach to stakeholder management. This aspect has been third-party verified through its ISO 9000 and ISO14001 certifications (stakeholder mapping is integrated into risk management), supplemented by procedures addressing this aspect.
5.2	Stakeholder mapping and engagement Companies will seek to identify and record the characteristics and interests of stakeholders affected by, or with the potential to affect, company activities, and plan a participatory approach to engagement including disadvantaged and vulnerable groups.	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented procedures for stakeholder mapping, which is conducted on an annual basis.
5.3	Grievance mechanism Companies will establish an appropriate grievance mechanism to receive, and facilitate resolution of, concerns raised by individuals, workers, communities or civil society organisations regarding company activities.	Third-party verified	The company has provided evidence that it developed and implemented a grievance mechanism, which is accessible via the company website and referenced in several other public policies. This aspect has been third-party verified through its ISO 9000 and ISO14001 certifications, and supplemented by policies and procedures noting this aspect.
5.4	Training Companies will provide appropriate and periodic training for employees regarding relevant aspects of this Principle 5 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas.	Conforming	The company has demonstrated that it conforms with this expectation as it developed training materials and implemented training on stakeholder management.

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PRINCIPLE 6: Manage negative impacts on, and contribute to development of, local communities and indigenous peoples

Overview of Principle Performance

The company has made improvements during this reporting period and has improved the rating of three standards of this Principle. It has achieved a high rating of *conforming* in four of the standards through procedures developed for a systematic approach to community management, community health and safety, consultation, and contribution to the economic development of local communities. It has engaged with communities through meetings and supported local projects. The company has provided some training through its Code of Conduct which staff must acknowledge, progressing with this expectation. There are no indigenous peoples groups located around the smelter, hence, free prior and informed consent (FPIC) is not relevant. Another five standards were also not relevant since there are no adverse impacts on land rights, use and access to land, physical resettlement, economic displacement, access to and availability of natural resources, and cultural heritage.

STANDARD		RATING	ADDITIONAL INFORMATION
6.1	Community and indigenous people management Companies will consider implementing a systematic approach to the management of community and indigenous peoples' issues to control and monitor relevant aspects of this Principle 6.	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented procedures for a systematic and methodical approach to community management. There are no indigenous peoples groups located around the smelter.
6.2	Community health and safety Companies will seek to implement practical and reasonable measures with the goal of eliminating potential negative health and safety impacts on local communities.	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented measures to protect the environment which relate to community health and safety.
6.3	Consultation Companies will plan a process of consultation that enables local communities and indigenous peoples to express their views on risks, impacts and mitigation measures, and allows the company to consider and respond to them.	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented procedures for communicating with communities and has quarterly meetings with them.
6.4	Free, prior and informed consent (FPIC) Companies will seek the FPIC of indigenous peoples where their lands, access to natural resources or cultural heritage may be impacted by company activities.	Not Relevant	No indigenous peoples are located near to or impacted by the company's operations.
6.5	Land rights, use and access Companies will seek to anticipate and avoid or minimise adverse impacts on land rights, land use and access to land and compensate for any significant residual impacts.	Not Relevant	The lands, access to natural resources or cultural heritage of indigenous peoples have not and are not negatively impacted by the company's operations and activities.
6.6	Physical displacement (resettlement) Companies will seek to avoid or minimise involuntary resettlement and take appropriate measures to mitigate adverse impacts on displaced persons.	Not Relevant	The company's operations and activities have not resulted / are not resulting in involuntary resettlement.
6.7	Economic displacement (livelihoods) Companies will financially compensate economically displaced people as required by local laws and plan a livelihoods restoration programme to ensure that there is no net negative impact on their livelihoods.	Not Relevant	The company's operations and activities have not resulted / are not resulting in economic displacement.
6.8	Local economic development Companies will seek to contribute to the economic development of local communities and indigenous peoples.	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented procedures for engaging and contributing to the development of local



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			communities nearby and has developed projects in collaboration with the Municipality of Beerse to support the community.
6.9	<p>Natural resource use and availability Companies will seek to understand and minimise negative impacts on access to and availability of natural resources⁽⁵⁾ by local communities and indigenous people.</p> <p>⁽⁵⁾ Including air, sunlight, soil, and water.</p>	Not Relevant	The company's operations and activities have not had / are not having negative impacts on access to and availability of natural resources by local communities and indigenous people.
6.10	<p>Cultural heritage protection Companies will anticipate and wherever possible avoid adverse impacts on cultural heritage; when avoidance is not possible, companies will minimise, mitigate and/or compensate for such impacts.</p>	Not Relevant	The company's operations and activities have not had / are not having negative impacts on cultural heritage.
6.11	<p>Training Companies will provide appropriate and periodic training for employees regarding aspects of this Principle 6 relevant to interactions with local communities and indigenous people that may occur during the course of their work. Companies will require onsite contractors to undertake the same training when relevant to their specific role.</p>	Progressing	The company has demonstrated that it is progressing through developing procedures such as the Code of Conduct, which covers local community aspects and requires staff acknowledgement, but it has not implemented periodic training.



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PRINCIPLE 7: Avoid contributing to serious human rights abuses and conflict

Overview of Principle Performance

The company has made improvements during this reporting period and has improved the rating of one standard of this Principle. The company has implemented a systematic approach to human rights and security management, and provided training on human rights and responsible sourcing, conforming with these expectations. The company has demonstrated that it is progressing in responsible sourcing according to international expectations, including the OECD Due Diligence Guidance 3T supplement. The Aurubis public Due Diligence (Step 5) report used for the RMAP audit states that almost all material sourced is secondary while less than 1% is hardhead. Hardhead is an iron-tin material that arises during tin smelting and is therefore part processed mineral which the company stated it considers low risk and was sourced from other smelters on the RMAP conformant list. Aurubis has a public Responsible Minerals Sourcing Policy and Due Diligence Report available on its website and is on the RMAP conformant list with an audit dated March 2022 which used the audit protocol of '2017' and assessed hardhead as 'intermediate'. However, the RMAP 2017 standard and assessment processes have not yet been confirmed as fully OECD-aligned publicly.

STANDARD		RATING	ADDITIONAL INFORMATION
7.1	<p>Human rights management Companies will work towards implementing a systematic approach to human rights management to control and monitor relevant aspects of this Principle 7 in accordance with internationally recognised human rights frameworks and relevant domestic laws.</p>	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented policies and procedures for the systematic approach to human rights management.
7.2	<p>Use of private or state security personnel Companies using direct or contracted workers to provide security will be guided by the Voluntary Principles on Security and Human Rights and by applicable local law.</p>	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented policies and procedures to address human rights issues, modern slavery and human trafficking. Its human rights commitments are publicly disclosed on its website.
7.3	<p>Responsible sourcing Companies^(6,7) will evaluate potential risks, seek to avoid support to conflict, human rights and other significant abuses and publicly report on their efforts according to international expectations and laws, in particular the OECD Due Diligence Guidance 3T Supplement⁽⁸⁾.</p> <p>⁽⁶⁾ Companies with smelters will seek to be third-party assessed against recommended criteria. ⁽⁷⁾ Companies without smelters will seek to apply aspects of the recommended criteria relevant to their own circumstances ⁽⁸⁾ The criteria recommended for standard 7.3 is the ITA-RMI Assessment Criteria for Tin Smelting Companies v2 (Mar 2021) criteria 7.3. Other criteria may be utilised if deemed equivalent after equivalence checks against criteria 7.3 and 7.3 guidance by ITA experts.</p>	Progressing	The company has demonstrated that it is progressing in responsible sourcing according to international expectations, including the OECD Due Diligence Guidance 3T supplement. The Aurubis public Due Diligence (Step 5) report used for the RMAP audit states that almost all material sourced is secondary while less than 1% is hardhead. Hardhead is an iron-tin material that arises during tin smelting and is therefore part processed mineral which the company stated it considers low risk and was sourced from other smelters on the RMAP conformant list. Aurubis has a public Responsible Minerals Sourcing Policy and Due Diligence Report available on its website and is on the RMAP conformant list with an audit dated March 2022 which used the audit protocol of '2017' and assessed hardhead as 'intermediate'. However, the RMAP 2017 standard and assessment processes have not yet been confirmed as fully OECD-aligned publicly. The company could provide information on individual auditor qualifications.



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7.4	Training Companies will provide appropriate and periodic training for employees regarding relevant aspects of this Principle 7 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas.	Conforming	The company has demonstrated that it conforms with this expectation as it developed materials and implemented training on human rights and responsible sourcing.
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PRINCIPLE 8: Seek to positively influence practices of suppliers of materials, goods and services

Overview of Principle Performance

The company has made improvements during this reporting period and has improved the rating of one standard of this Principle. Through documentation such as KYC, general purchasing terms & conditions and its Business Partner Code of Conduct, which is broadly aligned with the Tin Code, it is progressing with the expectations to ensure major suppliers of secondary materials and suppliers of goods and services work towards expectations of the Tin Code. The company does not source ASM or LSM-produced minerals, therefore most of the standards of this Principle are not relevant to the company.

STANDARD	RATING	ADDITIONAL INFORMATION
8.1 Suppliers of ASM produced minerals, general Companies will request suppliers declare that they will work towards understanding their supply chain and communicating through suppliers the objectives of International Tin's Code, information and guidance to encourage improvements.	Not Relevant	This expectation is not relevant as the company does not source ASM produced minerals.
8.2 Principle 1 ASM minerals (compliance and policies) Suppliers will be requested to communicate the importance of formalisation and potential opportunities to engage in practical projects encouraging formalisation of ASM as appropriate (based on feedback) to the production area.	Not Relevant	This expectation is not relevant as the company does not source ASM produced minerals.
8.3 Principle 2 ASM minerals (environment) Suppliers will be requested to communicate guidance on managing environmental impacts as well as potential opportunities to engage in practical projects encouraging implementation by ASM as appropriate to the production area.	Not Relevant	This expectation is not relevant as the company does not source ASM produced minerals.
8.4 Principle 3 ASM minerals (health and safety) Suppliers will be requested to communicate guidance on managing health and safety impacts as well as potential opportunities to engage in practical projects encouraging implementation by ASM as appropriate to the production area.	Not Relevant	This expectation is not relevant as the company does not source ASM produced minerals.
8.5 Principle 4 ASM minerals (labour) Suppliers will be requested to communicate guidance to raise awareness regarding concerns over forced or compulsory labour, and the worst forms of child labour as well as potential opportunities to engage in practical projects encouraging implementation by ASM as appropriate to the production area.	Not Relevant	This expectation is not relevant as the company does not source ASM produced minerals.
8.6 Principle 6 ASM minerals (communities) Suppliers will be requested to communicate guidance on negotiating with local communities and indigenous peoples regarding access to land.	Not Relevant	This expectation is not relevant as the company does not source ASM produced minerals.
8.7 Principle 7 ASM minerals (human rights and conflict) Suppliers will be requested to communicate guidance to raise awareness regarding concerns over serious human rights abuses and conflict, as well as potential opportunities to engage in practical projects encouraging implementation by ASM as appropriate to the production area.	Not Relevant	This expectation is not relevant as the company does not source ASM produced minerals.
8.8 Suppliers of LSM produced minerals Companies will request major suppliers meet or work towards principles of this Tin Code.	Not Relevant	This expectation is not relevant as the company does not source LSM produced minerals.
8.9 Suppliers of secondary materials Companies will implement a system to check major suppliers are legally operating and request suppliers meet or work towards principles of this Tin Code.	Progressing	The company has demonstrated that it is progressing through documentation such as KYC, general purchasing terms & conditions (which suppliers of secondary



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			materials need to agree with), and its Business Partner Code of Conduct, which is broadly aligned with the Tin Code but doesn't cover all the aspects of the Tin Code.
8.10	Suppliers of goods and services Companies will request major suppliers meet or work towards principles of this Tin Code.	Progressing	The company has demonstrated that it is progressing through documentation such as KYC for suppliers of goods and services, general purchasing terms & conditions (which suppliers of goods and services need to agree with), and its Business Partner Code of Conduct, which is broadly aligned with the Tin Code but doesn't cover all the aspects of the Tin Code.



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PRINCIPLE 9: Encourage the understanding, and safe and appropriate use of tin products

Overview of Principle Performance

Through its membership of International Tin Association and the REACH consortium, the company conforms with the expectation to regularly support the understanding of the potential effects of tin on humans and the environment and has also encouraged the safe, appropriate, and efficient use of tin. The company communicates information on tin, and the tin industry, to users in the value chain and wider stakeholders with no noted breaches under data protection laws.

STANDARD		RATING	ADDITIONAL INFORMATION
9.1	Understanding potential impacts of tin Companies will seek to advance the understanding of the properties of tin and any potential effects on human health and the environment through sound science and data.	Conforming	Through its membership of International Tin Association, the company conforms with the expectation to regularly support activities to review, lead and advance understanding of the properties and potential effects of tin as found necessary.
9.2	Encouraging safe and appropriate use Companies will support research, innovation and collaboration that promotes safe and efficient production, use and recycling of tin, including to ensure regulatory compliance and efficient use of energy and natural resources	Conforming	Through its membership of International Tin Association, the company conforms with the expectation to regularly support research and innovation and leading collaboration that promotes the safe, appropriate, and efficient use of tin.
9.3	Communicating appropriate information Companies will communicate accurate information on impacts and use of its products, to workers, users in the value chain and wider stakeholders, accounting for the need for appropriate confidentiality.	Conforming	The company has demonstrated that it conforms with this expectation as information related to the use of tin, products, trading and partners is provided on the public website and in various public documents and reports with no noted breaches under data protection laws.



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PRINCIPLE 10: Work towards reporting against the International Tin Code

Overview of Principle Performance

The management and staff of Aurubis have taken ownership of reporting on the Code and there is a clear commitment to providing evidence on conformance and making continued progress with the standards of the Code. They proactively worked with the Independent External Assessor and the International Tin Association to develop this report on the Tin Code, conforming with all reporting expectations.

STANDARD		RATING	ADDITIONAL INFORMATION
10.1	Policy Review Companies will review published policies at least annually to reflect any changes to company expectations in relation to standard 1.1	Conforming	The company representatives were knowledgeable about the expectations of the Tin Code and the need to review and update policies. They actively participated in reviewing and updating policies and procedures when required.
10.2	Communicating reporting information Companies will support and agree to the annual publication of a report of activities against the Principles and Standards of the Code	Conforming	The management of Aurubis agreed to the publication of this report on activities against the Principles and Standards of the Tin Code.
10.3	Management Review Companies will ensure the above public information related to the Code is approved by senior responsible management	Conforming	The management of Aurubis approved the content of this report.



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Appendix A – Description of Tin Code reporting

Evidence review process: The assessment of conformance with the Principles and Standards relies on detailed evaluation of documentary evidence and discussion with the company to ensure a full understanding of progress. ITA encourages members to provide maximum available information and collates this into an evidence dossier for submission to the Independent Assessor. During a period of feedback and consultation the company may submit further evidence to clarify or add to the information originally provided in order to improve accuracy. The Independent Assessor then determines the final Rating and agrees the text included in this report.

The Independent Assessor: ITA engages an expert to make the assessment of evidence separately and independently from the views of the ITA or its members. The Independent Assessor for this report is a consulting firm with more than 25 years' experience working on environmental and social issues and impacts in the natural resource sector. It specialises in analysis, prevention and management of environmental and social issues in the oil and gas, mining and aggregates industries worldwide and is familiar with large scale and artisanal mining, and acts as auditor and/or advisor to other commodity standards initiatives such as Bettercoal.

Reporting guide: The 'visual progress guide' on the title page is a general representation of the proportion of ratings overall.

Not Relevant	The Standard is not appropriate or does not apply to the company.
Third-party verified	Company activity has been verified by a third party recognised qualified body, for example during audit or inspection.
Conforming	Company activity is formally documented and implemented with evidence of conformance with the Standard.
Progressing	Company activity is documented but may benefit from formalisation in a procedure or expansion to the Standard.
Informal	Company activity is underway but may benefit from being documented more formally to the Standard.
Inadequate	There is insufficient evidence available to achieve other ratings.

Additional information: This provides information on the evidence that was made available by the company to demonstrate its activities and show progress.