



TIN CODE & RESPONSIBLE SOURCING – FREQUENTLY ASKED QUESTIONS (FAQ)

Who is the International Tin Association (ITA)?

A not-for-profit organisation dedicated to supporting the tin industry by encouraging progressive improvement. ITA's primary goal is to ensure an innovative, competitive, and sustainable supply chain for tin. ITA represents more than two thirds of global tin production with a significant tin user engagement.

What is the 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. It comprises 71 standards grouped under 10 ESG Principles.

Who uses the Tin Code?

The Tin Code is currently available to full ITA members (tin smelters) who have committed to participating and reporting annually.

How does the Tin Code work?

1. Evidence Collection and Standards – Participants must gather and provide evidence for all Tin Code standards.
2. Independent Assurance (Tin Code Assurance) – For key Tin Code standards, such as Standard 7.3 on Responsible Sourcing, companies are expected to undergo third-party verification (audit) of their activities.
3. Independent Validation – An independent external assessor evaluates the participants' evidence and assigns Tin Code ratings for each standard. *For standards supported by third-party verified evidence, the assessor reviews the audit's scope, quality, and findings to ensure consistency and alignment with ITA's criteria.*
4. Public Reporting – As the final step, the Tin Code report is published on The Tin Code's website, summarising the company's performance to Tin Code standards.

What are all the possible ratings for the Tin Code?

Third-Party Verified, Conforming, Progressing, Informal, Inadequate, Not Relevant.

This rating approach is not only more effective and comprehensive than a simple 'Pass/Fail', but it also encourages progressive improvement year over year.

What does Standard 7.3 or Responsible Sourcing Standard under the Tin Code entail?

In the Tin Code, "responsible sourcing" refers specifically to supply chain due diligence. To meet Standard 7.3, companies evaluate potential risks and seek to reduce support to conflict, human rights and other significant abuses while publicly reporting on their efforts in accordance with international expectations and laws, in particular the OECD Due Diligence Guidance 3T Supplement. This covers various due diligence steps as relevant to the company such as:

- Implementing management systems
- Assessing red flags and potentially serious risks
- Determining sources and CAHRA
- Mitigating any risks and reporting

What is a third-party verification/assurance (audit)?

It is the process where an independent audit firm reviews a company's report to verify its accuracy and truthfulness based on evidence. The audit results in an assurance report with findings and conclusions. This process follows the ISAE 3000 (Revised) standard developed by the International Auditing and Assurance Standards Board (IAASB).

What criteria is used for the third-party verification/assurance (audit) under the Tin Code?

The assessment criteria utilized is the ITA-RMI Assessment Criteria for Tin Smelting Companies (version 2, 25th March 2021), developed through public consultation.

What reports/documents are produced after a company engages in the Tin Code?

- *Company Report (publicly available)* – prepared by the company engaging in the assurance, it contains details of due diligence activities relating to one or more standards of the Tin Code, e.g., Responsible Sourcing.
- *Assurance report (publicly available)* – prepared by the audit firm/auditor, it includes the assurance conclusion in accordance with ISAE 3000 requirements, which verifies the accuracy and truthfulness of the *Company Report*.
- *Management Report (internal)* – prepared by the audit firm/auditor, it includes opportunities for improvement for the company engaging in the assurance.
- *Tin Code Report (publicly available)* – prepared by an independent external assessor, it validates and summarises the performance of the company engaging in the assurance against the relevant standards of the Tin Code

Where can I find the list of ITA registered audit firms/auditors?

ITA operates a system of registration for auditors able to provide ISAE 3000 assurance to any standard of the Tin Code. You can find the full list in our website, which includes information on relevant areas of expertise.

What does it mean that ITA's Tin Code Assurance and Criteria are "Fully Aligned" with OECD standards?

ITA completed an independent OECD Alignment Assessment of the standards of the Tin Criteria including the Tin Code Assurance process which were confirmed as "Fully Aligned". This assessment was performed by a credible and qualified assessor to the OECD defined methodology.

How has ITA collaborated with RMI?

ITA and the Responsible Minerals Initiative (RMI) jointly developed the Assessment Criteria for Tin Smelting Companies (ITA-RMI Assessment Criteria). The document brings together multiple views of complex due diligence expectations into one harmonised text learning lessons from prior standard interpretations and auditing.

How does Tin Code support the LME 's responsible sourcing objectives?

Tin Code (Standard 7.3 Responsible Sourcing) results/rating assessed with the ITA-RMI Assessment Criteria are used to demonstrate compliance with recognised alignment-assessed standard track (Track A) for the LME Responsible Sourcing rules.

How does the Tin Code Assurance System support or help compliance with regulations such as the EU Regulation 2017/821?

The EU Minerals Due Diligence Regulation 2017/821 expects companies in the EU who are importing metals, including some chemicals and alloys, to understand the due diligence activities of the smelters in their supply chain as well as the country of origin of minerals sourced to perform their own due diligence. The smelter's company report assured by the independent process, further validated by Tin Code review provides useful and accurate third-party audit reports to enable EU company compliance.

Does the Tin Code and its rating guarantee 'conflict free'?

Like other audit schemes, including RMI's RMAP, Tin Code and its rating do not guarantee 'conflict-free' minerals. Rather, the Tin Code offers verification of company management systems and due diligence practices against all OECD 5 steps verified by independent ISAE 3000 assurance assessors, ensuring that company claims are truthfully reported to customers and stakeholders.

Who can benefit from the information found in the Tin Code assurance reports?

We encourage all relevant stakeholders, both upstream and downstream, to review relevant reports. The aim is to foster credibility, trust, and collaborative synergy in responsible sourcing activities across the supply chain.

How can downstream stakeholders use the Tin Code reports?

The documentary evidence in the relevant reports describe the activities, processes, and systems used by smelters to conduct due diligence. This information can support downstream companies in the following due diligence activities, as suggested by the OECD:

- a) have appropriate management process,
- b) understand mineral source areas, transit, and transport routes,
- c) review high-level information from teams on the ground in CAHRA,
- d) cross check and assess relevant risks,
- e) build capacity of suppliers such as smelters, and
- f) publicly report

Who can I contact to engage further or for related questions?

For queries/questions/comments please contact the ITA staff below or visit our website for further information:



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