



# INTERNATIONAL TIN CODE REPORT: Aurubis Beerse NV

| GENERAL INFORMATION                      |   |                              |
|--|---|------------------------------|
| Company details                          | Aurubis Beerse NV (formerly Metallo Belgium N.V.)<br>Nieuwe Dreef 33, 2340 Beerse, Belgium  | <p>Visual Progress Guide</p> |
| Date of this report                      | Reporting period 1 <sup>st</sup> January 2024 - 31 <sup>st</sup> December 2024  |                              |
| Date of previous report                  | November 2024 (covering reporting period 1 <sup>st</sup> January 2022 - 31 <sup>st</sup> December 2022)   |                              |
| Report author(s)                         | Independent External Assessor<br>Programme Manager (Tin Code), International Tin Association Ltd  |                              |
| Report verified by                       | Vanessa Germonpré, Regulatory Affairs Manager   |                              |
| Contact information                      | <a href="mailto:tincode@internationaltin.org">tincode@internationaltin.org</a>  |                              |
| About our company                        | <p>Aurubis Beerse NV (hereinafter 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.</p> <p>Tin is registered on the London Metal Exchange (LME) under the brand MC.</p> |                              |
| Significant changes from previous report | <p>This is the fourth Tin Code report from the company, and it demonstrates the steps Aurubis Beerse 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 previous report, the company maintained the majority of ratings at the highest level of Third-Party Verified or Conforming, furthermore various improvements have been made by the company, notably including:</p>  |                              |



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|                                    |   |
|------------------------------------|---|
|                                    | <ol style="list-style-type: none"><li>1. Achieving third-party verification on legal compliance (1.3), business integrity (1.4), implementing whistleblowing procedures (1.6), labour management systems (4.1), discrimination (4.2a), violence and harassment (4.2b), remuneration (4.3), forced labour (4.4), child labour – worst (4.5) and other forms (4.6), working hours (4.7), freedom of association and collective bargaining (4.8), stakeholder mapping and engagement (5.2), community and indigenous people management (6.1), community health and safety (6.2), consultation (6.3), local economic development (6.8), and human rights management (7.1).</li><li>2. Conforming with training on legal compliance (1.7).</li></ol> <p><b>Note:</b><br/>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"><li>1. Aurubis Beerse <a href="#">website</a></li><li>2. <a href="#">Sustainability</a></li><li>3. <a href="#">Sustainability Non-Financial Report</a></li><li>4. <a href="#">Whistleblower system</a></li><li>5. <a href="#">ISO Certifications</a></li><li>6. <a href="#">Public Due Diligence Report for Responsible sourcing</a></li><li>7. <a href="#">Code of Conduct</a></li><li>8. <a href="#">Policies</a></li><li>9. <a href="#">Copper Mark Report</a></li><li>10. <a href="#">Responsible Minerals Assurance Process Assessment (RMAP) Report</a></li></ol>   |



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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 four standards of this Principle. The company has achieved the highest rating of *third-party verified* in three standards of this Principle and has achieved the high rating of *conforming* in all other standards. Through its Copper Mark assurance and Sustainability Report that has been verified by Deloitte it is *third-party verified* for the expectations related to legal compliance, preventing anti-competitive behaviour, corruption and bribery, and developing and implementing appropriate whistleblowing procedures for all stakeholders. Through publishing appropriate policies, developing and implementing appropriate management systems and its publicly declared support of the EITI principles; it conforms with the expectations related to working towards implementing appropriate management systems and improve practices with respect to the expectations of the Tin Code, and training on relevant aspects of this Principle.

| STANDARD |  | RATING               | ADDITIONAL INFORMATION  |
|----------|--|----------------------|---|
| 1.1      | <b>Policies</b><br>Companies will develop and publish policies to support legal compliance and improve practices with respect to the expectations of the International Tin Code.   | Conforming           | The company has demonstrated that it has developed and published policies addressing the principles of the Tin Code. This aspect has been partially third-party verified by Deloitte in the company's Sustainability Non-Financial Report.  |
| 1.2      | <b>Management system</b><br>Companies will work towards implementing appropriate management systems to control and monitor relevant aspects of this Principle 1.   | Conforming           | The company has demonstrated that it conforms with this expectation through developing and implementing appropriate management systems to manage expectations related to legal compliance, business integrity and whistleblowing relevant to Principle 1.   |
| 1.3      | <b>Legal compliance</b><br>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.                                 | Third-party verified | The company has demonstrated that it has kept up to date all business registrations and permits to legally carry out business activity. This aspect has been third-party verified through its Copper Mark assurance.  |
| 1.4      | <b>Business integrity</b><br>Companies will seek to prevent anti-competitive behaviour, corruption and bribery, including facilitation payments which should be publicly disclosed if unavoidable.   | Third-party verified | The company has demonstrated that it has developed and implemented its Code of Conduct which addresses business integrity, anti-competitive behaviour and facilitation payments. This aspect has been third-party verified through its Copper Mark assurance.   |
| 1.5      | <b>Transparency</b><br>Companies will support the implementation of the principles of the Extractive Industries Transparency Initiative (EITI) individually or through joint efforts, including through appropriate reporting <sup>(1)</sup><br><br><sup>(1)</sup> Reporting is required in an implementing country of EITI. | Conforming           | The company has demonstrated that it conforms with this expectation through its publicly declared support to the EITI Principles in its publicly available Responsible Sourcing Policy and a 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 secondary smelter without integrated mining operations that is not located in an EITI implementing country, nor is a paid member of the EITI |



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|     |   |                      | Association, the company is out of scope of formal EITI reporting.  |
| 1.6 | <p><b>Whistleblowing</b></p> <p>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.</p>  | Third-party verified | The company has demonstrated that it has developed and implemented an external independent compliance portal and whistleblower hotline available on its website for internal and external stakeholders and procedures for reporting and investigating complaints within its Corporate Compliance Policy. This aspect has been third-party verified through its Copper Mark assurance. |
| 1.7 | <p><b>Training</b></p> <p>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.</p> | Conforming           | The company has demonstrated that it conforms with this expectation through developing and implementing training materials on relevant aspects of this Principle and provided evidence that this training has been rolled out to employees.   |

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## PRINCIPLE 2: Seek continual improvement of environmental performance

### Overview of Principle Performance

The company has achieved the highest rating of *third-party verified* in all the relevant standards of this Principle. Through its ISO 14001 and ISO 50001 certifications, its 2024 Sustainability Report, CDP Disclosure Insight Action Climate Change Questionnaire, Report of the verification of group-wide harmonised environmental KPIs, and verification of the quality assurance system for OVAM it is *third-party verified* for the expectations related to 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 waste management, avoiding use of banned substances, biodiversity protection, respect of protected areas and training on relevant aspects of this Principle. Expectations related to tailings management and closure and reclamation are not relevant to the company's operation.

| STANDARD |  | RATING               | ADDITIONAL INFORMATION  |
|----------|--|----------------------|---|
| 2.1      | <b>Management system</b><br>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 demonstrated that it has developed and implemented a systematic approach to an environmental management system. This aspect has been third-party verified through its ISO 14001 certification.  |
| 2.2      | <b>Water quality</b><br>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 demonstrated that it has developed and implemented measures to manage discharges to surface waters and groundwaters to minimise impacts on water quality. This aspect has been third-party verified through its ISO 14001 certification.                              |
| 2.3      | <b>Water consumption and availability</b><br>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 demonstrated that it has developed and implemented measures to reduce water consumption in its operations to minimise negative impacts on water availability. This aspect has been third-party verified through its ISO 14001 certification.                          |
| 2.4      | <b>Land and soil quality</b><br>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 demonstrated that it has developed and implemented measures to understand and manage discharges to land to minimise negative impacts on land and soil quality. This aspect has been third-party verified by its ISO 14001 certification.                              |
| 2.5      | <b>Air quality</b><br>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 demonstrated that it has developed and implemented measures to understand and manage discharges to air to minimise negative impacts on air quality. This aspect has been third-party verified by its ISO 14001 certification.   |
| 2.6      | <b>Greenhouse gases</b><br>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 demonstrated that it has 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. |



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| 2.7  | <p><b>Energy consumption</b><br/>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.</p>  | Third-party verified | The company has demonstrated that it has developed and implemented procedures and measures for reducing direct and indirect energy consumption. This aspect has been third-party verified through its ISO 50001 certification and Non-Financial Report 2023-24.   |
| 2.8  | <p><b>Tailings management</b><br/>Companies will dispose of or store tailings<sup>(2)</sup> in a manner that minimises the risk of impacts to the environment and human health in accordance with recognised standards when available.</p> <p><sup>(2)</sup> 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><b>Hazardous waste management</b><br/>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 demonstrated that it has developed and implemented measures to manage and dispose of hazardous wastes in a manner that minimises negative impacts on human health and the environment. This aspect has been third-party verified by the quality assurance system for OVAM by Lloyd's/LRQA.                          |
| 2.10 | <p><b>Non-hazardous and inert waste management</b><br/>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 demonstrated that it has developed and implemented measures to minimise the production of non-hazardous and inert wastes and consider reuse and recycling options, in a manner that minimises negative impacts. This aspect has been third-party verified by the quality assurance system for OVAM by Lloyd's/LRQA. |
| 2.11 | <p><b>Banned substances</b><br/>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 through its Compliance Management System. This aspect has been third-party verified through its Copper Mark assurance.   |
| 2.12 | <p><b>Biodiversity protection</b><br/>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 demonstrated that it has developed and implemented procedures and measures to understand potential impacts on biodiversity. This aspect has been third-party verified by TUV Nord through its "Report of the verification of group-wide harmonised environmental KPIs" dated 15 May 2024.                           |
| 2.13 | <p><b>Protected areas</b><br/>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 demonstrated that it has developed and implemented procedures and measures to understand potential impacts on protected areas. This aspect has been third-party verified by TUV Nord through its "Report of the verification of group-wide harmonised environmental KPIs" dated 15 May 2024.                        |
| 2.14 | <p><b>Closure and reclamation</b><br/>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 and refining facilities.   |
| 2.15 | <p><b>Training</b><br/>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 demonstrated that it has developed and implemented training on relevant aspects of this Principle to employees and contractors. This has been third-party verified through its ISO 14001 certification.   |

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## PRINCIPLE 3: Seek continual improvement of health and safety performance

### Overview of Principle Performance

The company has achieved the highest rating of *third-party verified* in all standards of this Principle. Through its ISO 45001 certification it is *third-party verified* for the expectations related to implementing a health and safety management system, safety procedures to ensure safe working conditions are maintained, incident investigations and follow up procedures, and training on relevant aspects of this Principle.

| STANDARD |  | RATING               | ADDITIONAL INFORMATION  |
|----------|--|----------------------|---|
| 3.1      | <b>Health and safety management systems</b><br>Companies will work towards implementing a management system to monitor and control relevant aspects of this Principle 3.   | Third-party verified | The company has demonstrated that it has developed and implemented an occupational health and safety management system. This has been third-party verified through its ISO 45001 certification for its operation.   |
| 3.2      | <b>Safe working practices</b><br>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 demonstrated that it has developed and implemented safety procedures and measures that minimise and seek to eliminate workplace fatalities, injuries and occupational diseases among employees, contractors and visitors. This has been third-party verified through its ISO 45001 certification.             |
| 3.3      | <b>Incident investigations</b><br>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 demonstrated that it has developed and implemented procedures that document reportable health and safety incidents using a transparent and inclusive procedure that allows affected workers to provide input. This has been third-party verified through its ISO 45001 certification.                         |
| 3.4      | <b>Incident follow up</b><br>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 demonstrated that it has developed and implemented procedures that following a reportable health and safety incident, will define and implement corrective actions in a timely fashion and monitor the effectiveness of such actions. This has been third-party verified through its ISO 45001 certification. |
| 3.5      | <b>Training</b><br>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 demonstrated that it has developed and implemented training on relevant aspects of this Principle. This 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 nine standards of this Principle. The company has achieved a highest rating of *third-party verified* in all but one standard of this Principle and is progressing with the remaining standard. Through its Copper Mark assurance it is *third-party verified* in the expectations related to labour management systems, discrimination, violence and harassment, remuneration, forced labour, child labour – worst and other forms, working hours, freedom of association and collective bargaining. The company is progressing with the expectations related to training on relevant aspects of this Principle.

| STANDARD |   | RATING               | ADDITIONAL INFORMATION   |
|----------|---|----------------------|--|
| 4.1      | <b>Labour management systems</b><br>Companies will work towards implementing a labour management system to control and monitor relevant aspects of this Principle 4.  | Third-party verified | The company has demonstrated that it has developed and implemented a formal labour management system to control and monitor relevant aspects of this Principle 4. This aspect has been third-party verified through its Copper Mark assurance  |
| 4.2a)    | <b>Discrimination</b><br>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.   | Third-party verified | The company has demonstrated that it has developed and implemented measures to address and manage the risk of discrimination through its publicly available Human Rights Commitment and the Report on Equality and Equal Pay that addresses equality and the avoidance of discrimination in employment decisions. This aspect has been third-party verified through its Copper Mark assurance. |
| 4.2b)    | <b>Violence and harassment</b><br>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  | Third-party verified | The company has demonstrated that it has developed and implemented measures that address violence and harassment through documentation such as the Code of Conduct and Bystander Effect Training. This aspect has been third-party verified through its Copper Mark assurance.   |
| 4.3      | <b>Remuneration</b><br>Companies will ensure workers receive fair remuneration <sup>(3)</sup> 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.<br><br><sup>(3)</sup> In the absence of a minimum wage the prevailing competitive industry wage or the living wage if known. | Third-party verified | The company has demonstrated that it has developed and implemented measures to ensure workers receive fair remuneration for standard and overtime hours through arranging remuneration in a complete system between government, representatives in the metal branches and trade unions. This aspect has been third-party verified through its Copper Mark assurance.                           |
| 4.4      | <b>Forced labour</b><br>Companies will not use or support slavery, servitude, forced or compulsory labour.  | Third-party verified | The company has demonstrated that it has developed and implemented procedures to manage the risk of forced labour. This aspect has been third-party verified through its Copper Mark assurance.  |
| 4.5      | <b>Child labour – worst forms</b>   | Third-party verified | The company has demonstrated that it has developed and implemented procedures to manage the risk of worst  |



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|     | 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.   |                      | forms of child labour. This aspect has been third-party verified through its Copper Mark assurance.   |
| 4.6 | <b>Child labour – other forms</b><br>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.   | Third-party verified | The company has demonstrated that it has developed and implemented procedures to manage the risk of child labour (other forms). This aspect has been third-party verified through its Copper Mark assurance.  |
| 4.7 | <b>Working hours</b><br>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 <sup>(4)</sup> or as prescribed by local laws (whichever is higher).<br><br><sup>(4)</sup> 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. | Third-party verified | The company has demonstrated that it has developed and implemented procedures related to working hours and obtaining permission from employees to work overtime through arranging working hours in a complete system between government, representatives in the metal branches and trade unions. This aspect has been third-party verified through its Copper Mark assurance. |
| 4.8 | <b>Freedom of association and collective bargaining</b><br>Companies will engage with workers on freedom of association and collective bargaining as permitted by local laws.   | Third-party verified | The company has demonstrated that it has developed and implemented procedures to engage with workers on freedom of association and collective bargaining arranged in a complete system between government, representatives in the metal branches and trade unions. This aspect has been third-party verified through its Copper Mark assurance.                               |
| 4.9 | <b>Training</b><br>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.  | 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 one standard of this Principle. The company has achieved a highest rating of *third-party verified* in all but one standard of this Principle, and it has achieved the high rating of *conforming* in the remaining standard. Through its ISO 9001, ISO 14001 and Copper Mark assurance it is *third-party verified* in the expectations related to Stakeholder management, Stakeholder mapping and engagement, and Grievance mechanisms. It conforms with the expectation related to training on relevant aspects of this Principle.

| STANDARD |  | RATING               | ADDITIONAL INFORMATION   |
|----------|--|----------------------|--|
| 5.1      | <b>Stakeholder management</b><br>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 demonstrated that it has 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      | <b>Stakeholder mapping and engagement</b><br>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. | Third-party verified | The company has demonstrated that it has developed and implemented procedures for stakeholder mapping, which is conducted on an annual basis. This aspect has been third-party verified through its Copper Mark assurance.   |
| 5.3      | <b>Grievance mechanism</b><br>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 demonstrated that it has 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 9001 and ISO14001 certifications, as well as through the Copper Mark processes, and supplemented by policies and procedures noting this aspect. |
| 5.4      | <b>Training</b><br>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 through developing and implementing training materials on relevant aspects of this Principle and provided evidence that this training has been rolled out to employees.  |

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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 four standards of this Principle. The company has achieved the highest rating of *third-party verified* in all but one of the relevant standards of this Principle and it is progressing the remaining standard. Through its Copper Mark assurance it is *third-party verified* in the expectations related to community and indigenous people management, community health and safety, consultation, and local economic development. It is progressing with the expectation related to training on relevant aspects of this Principle. There are no indigenous people's 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      | <b>Community and indigenous people management</b><br>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.                    | Third-party verified | The company has demonstrated that it has developed and implemented a systematic approach to community management to control and monitor relevant aspects of Principle 6. This aspect has been third-party verified through its Copper Mark certification. |
| 6.2      | <b>Community health and safety</b><br>Companies will seek to implement practical and reasonable measures with the goal of eliminating potential negative health and safety impacts on local communities.  | Third-party verified | The company has demonstrated that it has developed and implemented measures to eliminate negative health and safety impacts on local communities. This aspect has been third-party verified through its Copper Mark certification.                        |
| 6.3      | <b>Consultation</b><br>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.          | Third-party verified | The company has demonstrated that it has developed and implemented consultation plans and processes for responding to the views of local communities. This aspect has been third-party verified through its Copper Mark certification.                    |
| 6.4      | <b>Free, prior and informed consent (FPIC)</b><br>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      | <b>Land rights, use and access</b><br>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      | <b>Physical displacement (resettlement)</b><br>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      | <b>Economic displacement (livelihoods)</b><br>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      | <b>Local economic development</b>   | Third-party verified | The company has demonstrated that it has developed and implemented procedures for engaging and contributing to  |



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|      |   |              |  |
|------|---|--------------|--|
|      | Companies will seek to contribute to the economic development of local communities and indigenous peoples.  |              | the development of local communities nearby and has developed projects in collaboration with the Municipality of Beerse to support the community. This aspect has been third-party verified through its Copper Mark assurance. |
| 6.9  | <p><b>Natural resource use and availability</b></p> <p>Companies will seek to understand and minimise negative impacts on access to and availability of natural resources<sup>(5)</sup> by local communities and indigenous people.</p> <p><sup>(5)</sup> 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><b>Cultural heritage protection</b></p> <p>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><b>Training</b></p> <p>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 training procedures and materials and providing training on some but not all aspects relevant to this Principle.  |

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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 achieved the highest rating of *third-party verified* in one of the standards of this Principle, it has achieved the high rating of *conforming* in two of the standards and is progressing with the remaining standard. Through its Copper Mark assurance it is *third-party verified* in the expectation related to human rights management. Through developing and implementing policies and procedures to manage security personnel, and training materials on relevant aspects of this Principle. It conforms with the expectations related to use of private or state security personnel, and training on relevant aspects of this Principle. 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 the majority of materials sourced comes from secondary sources. Aurubis also sourced some primary metal product and hard-head during the relevant period all of which was sourced from other smelters on the RMAP Conformant List. Hardhead is an iron-tin material that arises during tin smelting and is therefore part processed mineral. The company assessed that some of the supplying smelters of the primary material are located in 'medium-risk' countries and conducted further due diligence on the transport from smelter to export and no red flags were identified. 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 2025 which used the audit protocol of '2017'. However, the RMAP 2017 standard and assessment processes had not yet been confirmed as fully OECD-aligned publicly. The company could provide information on individual auditor qualifications.

| STANDARD |   | RATING               | ADDITIONAL INFORMATION  |
|----------|---|----------------------|---|
| 7.1      | <b>Human rights management</b><br>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.   | Third-party verified | The company has demonstrated that it has developed and implemented a fully functional approach to human rights management. This aspect has been third-party verified through its Copper Mark assurance.   |
| 7.2      | <b>Use of private or state security personnel</b><br>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.  | Conforming           | The company has demonstrated that it conforms with this expectation through developing and implementing policies and procedures to manage security personnel.   |
| 7.3      | <b>Responsible sourcing</b><br>Companies <sup>(6,7)</sup> 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 <sup>(8)</sup> .<br><br><sup>(6)</sup> Companies with smelters will seek to be third-party assessed against recommended criteria.<br><sup>(7)</sup> Companies without smelters will seek to apply aspects of the recommended criteria relevant to their own circumstances<br><sup>(8)</sup> 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. | 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 the majority of materials sourced comes from secondary sources. Aurubis also sourced some primary metal product and hard-head during the relevant period all of which was sourced from other smelters on the RMAP Conformant List. Hardhead is an iron-tin material that arises during tin smelting and is therefore part processed mineral. The company assessed that some of the supplying smelters of the primary material are located in 'medium-risk' countries and conducted further due diligence on the transport from |



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|     |  |            | <p>smelter to export and no red flags were identified. 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 2025 which used the audit protocol of '2017'. However, the RMAP 2017 standard and assessment processes had not yet been confirmed as fully OECD-aligned publicly. The company could provide information on individual auditor qualifications.</p> |
| 7.4 | <p><b>Training</b><br/>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.</p> | Conforming | <p>The company has demonstrated that it conforms with this expectation through developing and implementing training materials on relevant aspects of this Principle and provided evidence that this training has been rolled out to employees.</p>  |



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## PRINCIPLE 8: Seek to positively influence practices of suppliers of materials, goods and services

### Overview of Principle Performance

The company is progressing with the two relevant standards 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      | <b>Suppliers of ASM produced minerals, general</b><br>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      | <b>Principle 1 ASM minerals (compliance and policies)</b><br>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      | <b>Principle 2 ASM minerals (environment)</b><br>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      | <b>Principle 3 ASM minerals (health and safety)</b><br>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      | <b>Principle 4 ASM minerals (labour)</b><br>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      | <b>Principle 6 ASM minerals (communities)</b><br>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      | <b>Principle 7 ASM minerals (human rights and conflict)</b><br>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      | <b>Suppliers of LSM produced minerals</b><br>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      | <b>Suppliers of secondary materials</b><br>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 developing a KYC, general purchasing terms & conditions (which suppliers of secondary materials need to agree with), and its Business Partner Code of Conduct |



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|      |  |             |  |
|------|--|-------------|--|
|      |  |             | <p>which is broadly aligned with the Tin Code, but has not provided evidence that major suppliers of secondary materials are provided with the Tin Code or requested to work towards its principles.</p>   |
| 8.10 | <p><b>Suppliers of goods and services</b><br/>Companies will request major suppliers meet or work towards principles of this Tin Code.</p> | Progressing | <p>The company has demonstrated that it is progressing through developing a KYC, general purchasing terms &amp; 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 has not provided evidence that major suppliers of goods and services are provided with the Tin Code or requested to work towards its principles.</p> |



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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      | <b>Understanding potential impacts of tin</b><br>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      | <b>Encouraging safe and appropriate use</b><br>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      | <b>Communicating appropriate information</b><br>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     | <b>Policy Review</b><br>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     | <b>Communicating reporting information</b><br>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     | <b>Management Review</b><br>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.