
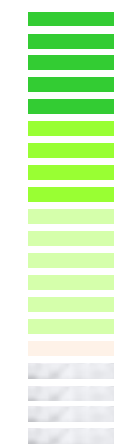




INTERNATIONAL TIN CODE REPORT: Mineração Taboca S/A

GENERAL INFORMATION	
Company details	Mineração Taboca S/A Estrada dos Romeiros, km 49 Guarapiranga-Pirapora do Bom Jesus -SP- 06550-000 Brazil 
Date of this report	October 2021
Date of previous report	October 2018
Report author(s)	Independent External Assessor Sustainability Standards Manager, International Tin Association Ltd
Report verified by	Sustainability Superintendent – Jessica Vásquez (Minsur)
Contact information	Asuntoscorporativos@minsur.com
About our company	<p>Mineração Taboca S/A (Taboca) is a Brazilian mining company founded in 1969 which was acquired in 2008 by Minsur S.A., Peru. Minsur and Taboca report separately to the Tin Code.</p> <p>Taboca’s operations consist of a tin mine and a tin smelter, which are the scope of this Tin Code report. The Pitinga tin mine is located in the Amazon region of Brazil and is one of the richest in the world, with an estimated longevity of 100 years. Taboca states that it only sources concentrate from its own mine, and it is refined at its Pirapora smelter located in Pirapora do Bom Jesus, Sao Paulo, Brazil. Taboca also produces Niobium and Tantalum ferroalloys, which are byproducts of its tin production.</p> <p>Taboca has a public commitment towards sustainability, focused on the continuous improvement of its overall performance in health and safety, environmental aspects, quality, and social responsibility. It holds ISO 9001 certification in both operations, and ISO 14001 certification in Pirapora.</p> <p>The company is registered on the London Metal Exchange (LME) under the Mamoré brand.</p>
Significant changes from previous report	<p>This second Tin Code Report demonstrates the steps that Taboca has taken to achieve a higher rating and highlights several areas of progress. The report also illustrates the company's continued collaboration with the Tin Code towards continuous improvement. Since the previous report, Taboca has made progress on several standards, including:</p> <ol style="list-style-type: none"> Undertaken third-party verification of the Corporate Sustainability Report by PWC, thereby achieving third-party verified rating for standards: 1.2, 1.3, 1.4, 1.6, 2.2, 2.3, 2.6, 2.9, 2.10, 2.11, 2.12, 2.13, 4.8, 5.3, 6.3, 7.1 and 7.2.



Visual Progress Guide



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	<ol style="list-style-type: none">2. Updated policies and procedures to be closely aligned with the scope of the Tin Code, related to standards 3.1, 6.1, and 6.4.3. Progressed on managing negative impacts on the health and safety of the local community; land rights, land use and access, access to and availability of natural resources by indigenous people and cultural heritage through the development of guidelines, in standards 6.2, 6.5, 6.9 and 6.10. <p>The company could regain a higher rating by providing evidence on H&S training (3.5), working hours (4.7), stakeholder engagement training (5.4), and human rights and conflict-related training (7.4)</p>
Further information and references	<ol style="list-style-type: none">1. Taboca's website: https://www.mtaboca.com.br/paginas/sobre-nos.aspx2. Annual Report https://www.mtaboca.com.br/paginas/sobre-nos.aspx3. Sustainability Report 2020 https://www.minsur.com/wp-content/uploads/2021/06/reporte_%20de_%20sostenibilidad_%202020.pdf



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

Overview of Principle Performance

The company has made several improvements and achieved the highest rating of third-party verified in many standards of this Principle. The company maintained its ISO 9000, 14001 and 45001 certifications, which led to a third-party verified rating on management systems. Through its 2020 Sustainability Report assured by PWC, the company also achieved the highest rating on keeping up to date all required registrations and licences, preventing bribery and corruption, and on their whistleblowing procedure. It had policies addressing some of the principles of the Tin Code, which evidenced it is progressing with this expectation. The company continued to make progress by undertaking employee training across a wide range of topics. Reporting under the Extractive Industries Transparency Initiative (EITI) is considered not relevant as Brazil is not an implementing country.

STANDARD		RATING	ADDITIONAL INFORMATION
1.1	Policies Companies will develop and publish policies to support legal compliance and improve practices with respect to the expectations of the International Tin Code.	Progressing	The company has demonstrated it has some policies addressing principles of the Tin Code.
1.2	Management system Companies will work towards implementing appropriate management systems to control and monitor relevant aspects of this Principle 1.	Third-Party Verified	The company has demonstrated it developed and implemented a formal system to manage legal compliance and governance issues. This has been verified through ISO 9001 and ISO 14001 certifications, and independent verification of the parent company's 2020 Sustainability report.
1.3	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.	Third-Party Verified	The company has demonstrated it kept 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 health and safety and environmental requirements. A third party has verified this aspect.
1.4	Business integrity Companies will seek to prevent bribery and corruption.	Third-Party Verified	The company has demonstrated it developed and implemented procedures to record and avoid bribery and corruption. A third party has verified this aspect.
1.5	Transparency Companies will implement the Extractive Industries Transparency Initiative (EITI) if required by national government	Not Relevant	Conformance with this expectation is considered not relevant as Brazil is not an implementing country of the EITI.
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.	Third-Party Verified	The company has demonstrated it developed and implemented whistleblowing procedures, including specific guidance on reporting, investigation, follow-up, and informant protection. A third party has verified this aspect.
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 it is progressing through undertaking extensive training across a wide range of topics for employees, but not contractors yet.

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PRINCIPLE 2: Seek continual improvement of environmental performance

Overview of Principle Performance

The company has made several improvements in its environmental performance. As a result, it has achieved the highest rating of third-party verified on many of the relevant standards of this Principle. The company maintained its ISO 14001 environmental management system at the Pirapora smelter, which has been supplemented by its 2020 Sustainability Report assured by PWC. These two have supported the allocation of third-party verified ratings for nine standards: management of discharges to surface waters and groundwater, water consumption reduction, greenhouse emissions monitoring, tailings, hazardous and non-hazardous waste management, banned substances elimination, biodiversity protection and respect of legally protected areas. The company has evidenced that it conforms with the expectation of implementing an environmental management system. Through the development of several standards and procedures related to a wide range of environmental aspects, it evidenced it is progressing in managing impacts on land and air, identifying measures to reduce energy consumption, enabling closure and rehabilitation of its operations, and periodic environmental training for employees and contractors.

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.	Conforming	The company has demonstrated that it conforms with this expectation through developing and implementing an environmental management system. Pirapora do Bom Jesus smelter site has ISO 14001 certification and sufficient evidence of a standardised approach to environmental management was provided for the Pitinga mine site which is also progressing towards ISO 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 demonstrated it seeks to understand and manage discharges to surface waters and groundwater to minimise negative impacts on water quality. A third party has verified this aspect.
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 demonstrated it collects water use and availability data and has implemented actions to reduce water consumption and minimise negative impacts on water availability. A third party has verified this aspect.
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.	Progressing	The company has demonstrated it is progressing through developing some procedures related to managing and minimising negative impacts on land. It has an environmental management plan, which includes prevention of soil contamination, and procedures to control erosive processes and mass movements, and monitoring sheets.
2.5	Air quality Companies will seek to understand and manage discharges to air in order to minimise negative impacts on air quality.	Progressing	The company has demonstrated it is progressing through developing some procedures and standards for managing air quality issues. It has an air quality standard that establishes guidelines to identify, evaluate, monitor, and manage air emissions and assess the effectiveness of emission control measures.



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2.6	<p>Greenhouse gases Companies emitting more than 25,000 tonnes of CO2-equivalent will seek to understand direct and indirect greenhouse emissions and consider economic reduction initiatives appropriate to the nature and scale of operations.</p>	Third-Party Verified	The company has demonstrated it seeks to understand direct and indirect greenhouse emissions and is considering economic reduction initiatives appropriate to the nature and scale of its operations. A third party has verified this aspect.
2.7	<p>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.</p>	Progressing	The company has demonstrated it is progressing through developing some procedures to reduce the direct and indirect consumption of energy and increase the efficient use of energy. It has an energy standard which establishes guidelines to manage energy efficiently and plans to improve energy performance.
2.8	<p>Tailings management Companies will store or dispose of tailings in a manner that minimises the risk of impacts to the environment and human health.</p>	Third-Party Verified	The company has demonstrated it stores or disposes of tailings in a manner that minimises the risk of impacts to the environment and human health. A third party has verified this aspect.
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 demonstrated it implemented measures to avoid the generation of hazardous wastes where possible and otherwise dispose of waste in a manner that minimises negative impacts on human health and the environment. A third party has verified this aspect.
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 demonstrated it implemented measures to avoid the generation of non-hazardous and inert wastes and identify reuse and recycling opportunities to reduce the volume of waste disposed using appropriate methods. A third party has verified this aspect.
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 demonstrated it does not use substances that are banned under international conventions or local laws and routinely reviews new substances it may plan to use to ensure they are not subject to such bans. A third party has verified this aspect.
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 demonstrated it understands potential impacts on biodiversity and avoids activities that significantly modify or degrade critical natural habitats through an appropriate action plan. A third party has verified this aspect.
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 demonstrated it respects legally protected areas in accordance with local laws and seeks to understand and manage potential impacts of operations on adjacent zones. A third party has verified this aspect.
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>	Progressing	The company has demonstrated it is progressing through developing some procedures focused on closure and reclamation. It has a corporate environmental closure policy, and a rehabilitation and closure standard, which establishes guidelines for development and execution of closure plans, post-closure maintenance, and monitoring.
2.15	<p>Training</p>	Progressing	The company has demonstrated it is progressing through developing some procedures on environmental training for employees and contractors.



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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.

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PRINCIPLE 3: Seek continual improvement of health and safety performance

Overview of Principle Performance

The company has evidenced that it conforms with the expectation of implementing an OHS management system and corrective actions after any incident. It has developed a Corporate Policy of Occupational Health and Safety and other procedures, which demonstrate it is progressing towards safe working conditions and reporting incidents to authorities through a transparent and inclusive procedure. The company could provide evidence on relevant training on these aspects to employees and contractors to improve its ratings.

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.	Conforming	The company has demonstrated that it conforms with this expectation through developing and implementing an occupational health and safety management system.
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.	Progressing	The company has demonstrated it is progressing through developing some procedures to maintain safe and healthy working conditions. It has a corporate policy of occupational health and safety, and a procedure for the production and planting of seedlings, which describes occupational health and safety risks and preventable measures.
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.	Progressing	The company has demonstrated it is progressing through undertaking incident investigations using a clear and consistent process which addresses some aspects of this expectation.
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.	Conforming	The company has demonstrated that it conforms with this expectation through developing and implementing procedures to follow-up corrective actions in a timely fashion and monitor the effectiveness of such actions.
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.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence that employees and contractors undergo health and safety training.

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PRINCIPLE 4: Seek continual improvement in labour practices

Overview of Principle Performance

The company has made several improvements for this reporting period. As a result, it achieved the highest rating of third-party verified in one standard and conforming ratings in most of the standards for this Principle. Through its 2020 Sustainability Report assured by PWC, the company demonstrated it engaged with all workers on freedom of association and collective bargaining. It had in place a Code of Conduct, Statement of Ethics and other procedures which evidenced that it conforms with the expectation to develop and implement formal systems to manage the risk of discrimination, fair and equal remuneration, comply with local laws regarding overtime and eliminate the risk of forced and child labour. The company has made progress in developing and implementing a formal system to manage labour issues and employee training addressing aspects of this Principle. The company could provide evidence of working hours and overtime to improve its rating.

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.	Progressing	The company has demonstrated it is progressing through managing some aspects related to labour issues. Its code of conduct and statement of ethics summarises the approach to relations with workers.
4.2	Discrimination Companies will not make employment 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 through developing and implementing procedures to manage the risk of discrimination in employment decisions.
4.3	Remuneration Companies will ensure workers receive fair remuneration for standard and overtime hours worked that meets or exceeds the local legal minimum plus any applicable statutory benefits and provide equal pay for work of equal value.	Conforming	The company has demonstrated that it conforms with this expectation through developing and implementing procedures to ensure it is paying workers at or above the local legal minimum and includes applicable statutory benefits and equal pay for work of equal value.
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 through developing and implementing procedures to address forced labour, and its commitment to respecting the Declaration of Universal Human Rights.
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 through developing and implementing procedures to prevent the risk of the worst forms of child labour through employee selection procedures.
4.6	Child labour – other forms 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.	Conforming	The company has demonstrated that it conforms with this expectation through developing and implementing procedures to prevent the risk of other forms of child labour through employee selection procedures.
4.7	Working hours Companies will comply with local laws and ensure that workers undertake overtime on a voluntary basis and have at least one day of rest for every 7-day period or as prescribed by local laws (whichever is higher).	Informal	The employee code of conduct and statement of ethics notes the requirement for compliance with laws and regulations, extending informally to this expectation. The company could improve its rating by providing formal specific evidence regarding working hours and overtime-



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4.8	Freedom of association and collective bargaining Companies will engage with workers on freedom of association and collective bargaining as permitted by local laws.	Third-Party Verified	The company has demonstrated it formally engages with all workers on freedom of association and collective bargaining per local labour laws. A third party has verified this aspect.
4.9	Training Companies will provide appropriate and periodic employee training 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 it is progressing through undertaking a range of training activities and has procedures on this matter. The employee code of conduct and statement of ethics notes that employees will receive periodic training on the Code, but not contractors yet.

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PRINCIPLE 5: Engage with stakeholders using a participatory approach

Overview of Principle Performance

The company has made improvements and achieved the highest rating of third-party verified in establishing a grievance mechanism to receive stakeholders' concerns. Through some communications standards and procedures, it has evidenced that it is progressing with stakeholder mapping and engagement, and towards a systematic approach for stakeholder management. The company could provide evidence of relevant training on these aspects to employees and contractors to improve its rating.

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.	Progressing	The company has demonstrated it is progressing towards a systematic approach to stakeholder management. It has some procedures in place for clear communication with internal and external stakeholders and interaction procedures for indigenous peoples.
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.	Progressing	The company has demonstrated it is progressing through mapping its stakeholders and developing some procedures to guide engagement with them. It has some communications standards which establish general guidelines for external communication on environmental management and performance with relevant stakeholders, including details of types of stakeholders.
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 demonstrated it established an appropriate grievance mechanism. A third party has verified 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.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of training to employees and contractors covering stakeholder engagement and management issues.

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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 several improvements for this reporting period. Through its 2020 Sustainability Report assured by PWC, the company has demonstrated it implemented plans for consulting with local communities and indigenous peoples. The company conforms with the expectations of implementing a systematic approach to the management of community and indigenous peoples, and seeking the free, prior and informed consent (FPIC) of indigenous peoples. Through several standards, procedures, and other measures in place, such as the environmental emergency plan, the archaeological remains standards, and an agreement with indigenous people for access to the site, the company evidenced it is progressing with community health and safety, respect of land rights and cultural heritage protection. It has also made progress in contributing to local economic development (evidenced through donations campaigns), minimising negative impacts on access to and availability of natural resources by indigenous people and providing relevant training on aspects of this Principle. Standards related to physical and economic displacement are not relevant to the company's operations.

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 through implementing a systematic approach to community and indigenous peoples management.
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.	Progressing	The company has demonstrated it is progressing in some community health and safety issues. It has an environmental emergency plan standard which establishes necessary actions before, during and after occurrence of an environmental emergency, with a few references to community.
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.	Third-Party Verified	The company has demonstrated that it implemented plans for consulting with local communities and indigenous peoples and is responding to their views. A third party has verified this aspect.
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.	Conforming	The company has demonstrated that it conforms with this expectation through seeking the FPIC of indigenous peoples where their lands, access to natural resources or cultural heritage may be impacted by company activities.
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.	Progressing	The company has demonstrated it is progressing by implementing some measures and procedures for addressing adverse impacts on land rights, land use and access to land belonging to indigenous peoples. It respects license boundaries, and the operation does not extrapolate within the indigenous people's lands. Access to the site is within the indigenous people's lands, and there is a mutual agreement for entrance and leaving, and maintenance of the access road.

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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 has noted that there is no need for additional land beyond the current property boundary and that resettlement has not occurred at the Pitinga mine site and Pirapora smelter site.
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	Since the purchase of operations, 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.	Progressing	The company has demonstrated it is progressing through developing some plans to contribute to the economic development of local people. It has organised several donation campaigns to support the local community and worked in partnership with community and civic organisations.
6.9	Natural resource use and availability Companies will seek to minimise negative impacts on access to and availability of natural resources by local communities and indigenous people.	Progressing	The company has demonstrated it is progressing through developing and implementing some measures or plans to reduce impacts on access to and availability of natural resources by indigenous people. It has an interaction procedure for indigenous peoples' which includes aspects related to protecting the resources within indigenous peoples' area, and it has installed turbidity curtains to lower suspended sediments on the water bodies discharged on the indigenous people's lands.
6.10	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.	Progressing	The company has demonstrated it is progressing through developing some procedures to avoid adverse impacts on archaeological remains. It has a mining exploration and an archaeological remains standard in place which notes work must stop when encountering archaeological remains during exploration activities and guidelines for remains protection.
6.11	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.	Progressing	The company has demonstrated it is progressing through developing some training procedures. It has an internal training in social management document which establishes relevant training required on social issues and commitments for employees, but not contractors yet.

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

Overview of Principle Performance

The company has achieved the highest rating of third-party verified on implementing a systematic approach to human rights and following the Voluntary Principles on Security and Human Rights when using private security contractors. These have been third-party verified using the 2020 Sustainability Report assured by PWC. The company has stated that it does not source minerals from external suppliers and smelts minerals only from its own associated mine in Brazil; therefore, standard 7.3 is not relevant as there are no suppliers on whom to perform due diligence. The company was listed as RMAP conformant in the reporting period; however, that assessment process has not yet been confirmed as fully OECD aligned and did not evaluate the company's assessment of supply risks that trigger the need for OECD due diligence on mineral sources. The company could provide evidence of human rights-related training to improve its rating.

STANDARD		RATING	ADDITIONAL INFORMATION
7.1	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.	Third-Party Verified	The company has demonstrated it implemented a systematic approach to human rights management to control and monitor relevant aspects of this Principle 7. A third party has verified this aspect.
7.2	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.	Third-Party Verified	The company has demonstrated it follows the Voluntary Principles on Security and Human Rights when using private security contractors. A third party has verified this aspect.
7.3	Responsible sourcing Companies will evaluate potential risks when sourcing minerals and seek to avoid purchases that may support conflict or human rights abuses according to international expectations and laws.	Not Relevant	This standard is not relevant to Taboca as according to the declaration of the company in their 2020 Sustainability Report, the SPR of Pirapora refines tin concentrate from Pitinga MU – sourcing minerals from their own mine. The company was listed as RMAP conformant in the reporting period; however, that assessment process using the 2013 RMAP Tin and Tantalum Standard has not yet been confirmed as fully OECD aligned and did not evaluate the company's assessment of supply risks that trigger the need for OECD due diligence on mineral sources.
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.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence that induction and training of employees and contractors extends to human rights and conflict-related issues (as defined under this Principle 7)

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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 stated that it does not source tin containing materials from external parties and therefore standards relating to influencing large or small mineral suppliers, or secondary material suppliers are not relevant. It has several standards and procedures that establish environmental management guidelines and other requirements that suppliers and contractors must provide to the company, evidencing it is progressing with the expectation of major suppliers meeting or working towards principles of the Tin Code.

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	The company does not source minerals from ASM suppliers; therefore, this expectation is not relevant.
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	The company does not source minerals from ASM suppliers; therefore, this expectation is not relevant.
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	The company does not source minerals from ASM suppliers; therefore, this expectation is not relevant.
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	The company does not source minerals from ASM suppliers; therefore, this expectation is not relevant.
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	The company does not source minerals from ASM suppliers; therefore, this expectation is not relevant.
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	The company does not source minerals from ASM suppliers; therefore, this expectation is not relevant.
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	The company does not source minerals from ASM suppliers; therefore, this expectation is not relevant.
8.8	Suppliers of LSM produced minerals Companies will request major suppliers meet or work towards principles of this Tin Code.	Not Relevant	The company does not source minerals from LSM suppliers; therefore, this expectation is not relevant.
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.	Not Relevant	The company does not source from suppliers of secondary materials; therefore, this expectation is not relevant.



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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 it is progressing through requesting suppliers of goods and services meet or work towards many, but not all, of the principles of the Tin Code. It has several standards and procedures that establish environmental management guidelines and other requirements for suppliers and contractors.
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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 expectations to support the understanding of potential effects on humans and the environment, and has encouraged the safe, appropriate, and efficient use of tin. The company provided evidence of occasionally communicating accurate public information on tin to the tin industry and its users with no noted breaches in data protection law, conforming with this expectation.

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 in International Tin Association, the company conforms with the expectation to regularly support activities to review, lead and advance understanding of tin's properties and potential effects as 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 in International Tin Association, the company conforms with the expectation to regularly support research and innovation and leads 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 by communicating accurate public information on tin, and the tin industry, to users in the value chain and wider stakeholders 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 Taboca have taken ownership of reporting on the Tin Code, and there is a clear commitment to providing evidence on conformance and making continued progress with the standards of the Tin Code. They proactively worked with the Independent External Assessor and the International Tin Association to develop this second Tin Code Report, conforming with 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 agree to the publication of a report of activities against the Principles and Standards of the Code.	Conforming	The management of Taboca agreed to the publication of this report of 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 Taboca 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.