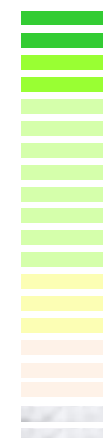




INTERNATIONAL TIN CODE REPORT: Malaysia Smelting Corporation Berhad

GENERAL INFORMATION	
Company details	<p>Malaysia Smelting Corporation Berhad (MSC) Lot 6, 8 and 9, Jalan Perigi Nanas 6/1, Pulau Indah Industrial Park, West Port, Port Klang, 42920, Pulau Indah, Selangor, Malaysia</p> 
Date of this report	Publication 20 December 2023
Date of previous report	Not Relevant; <u>this report covers the new Pulau Indah smelter only</u>
Report author(s)	Independent External Assessor Sustainability Standards Manager, International Tin Association Ltd
Report verified by	Chief Operating Officer – Mr Wong Kin Nyap
Contact information	tincode@internationaltin.org
About our company	<p>Malaysia Smelting Corporation Berhad (hereinafter MSC) has operated as a tin smelting and refining company since 1887 and is currently a subsidiary of The Straits Trading Company Limited ('STC') of Singapore. It is one of the world's largest integrated producers of tin metal and tin-based products, specialising in custom tin smelting. MSC operates two smelters, the Pulau Indah smelter site at Port Klang (hereinafter 'PI' smelter), which is the subject of this report, and the Butterworth smelter.</p> <p>This is the first Tin Code report for the PI smelter. Some materials in scope were transferred to the PI site from the Butterworth site, which is in the process of being phased out; however, note that this report does not cover the Butterworth smelter.</p> <p>In general, MSC receives tin concentrates directly from primary tin mining operations (LSM), from domestic mines in Malaysia and from suppliers of concentrates produced from artisanal and small-scale mines (ASM). Typically, across the company, around 98% of its feed is from primary mineral sources, whilst the balance is secondary tin-bearing materials. The PI smelter uses top submerged lance smelting technology, which is more efficient and has a smaller footprint. The PI smelter achieved regular production from October 2022 following extensive technical adaptation of an existing lead smelter. Mineral sources for the period covered by the responsible sourcing standard 7.3 have been confirmed as Australia, Brazil, the Democratic Republic of Congo, Malaysia, Nigeria and Rwanda.</p> <p>The PI smelter holds ISO 9001, 14001 and 45001 certifications.</p>



Visual Progress Guide



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	MSC has two brands of tin registered on the London Metal Exchange (LME). The brand 'MALAYSIA SMELTING CORPORATION STRAITS REFINED TIN (MSCSRT)' is from the PI smelter.
Significant changes from previous report	Not Relevant as this is the first report relevant to the PI smelter.
Further information and references	<ol style="list-style-type: none">1. MSC website2. Whistleblowing Policy3. Responsible Minerals Sourcing Policy4. Fit and Proper Policy5. Grievance channel6. Annual reports7. Due Diligence Assurance Report and Due Diligence Report (Step 5)



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

Overview of Principle Performance

The company has achieved the higher rating of Conforming in the expectation related to developing and implementing a whistleblowing policy, which is publicly available on its website. It is progressing with several expectations on developing and publishing policies related to standards of this Tin Code, working towards implementing appropriate management systems, keeping business registrations up to date to legally carry out business activity, business integrity and providing training on some but not all aspects relevant to this Principle. The company informally addresses the expectation on transparency as limited evidence was provided.

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 that it is progressing through developing and publishing policies that cover some but not all Principles of the Tin Code. It has published its Responsible Minerals Sourcing, Whistleblowing and Fit and Proper Policy on its website. Other unpublished policies address Environmental, OSH, Employment Practices & Ethnic, Harassment and Quality.
1.2	Management system Companies will work towards implementing appropriate management systems to control and monitor relevant aspects of this Principle 1.	Progressing	The company has demonstrated that it is progressing through developing and working towards the implementation of appropriate management systems. It is ISO 9001 certified but this certification does not fully cover the aspects of legal compliance and business integrity under this Principle.
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.	Progressing	The company has demonstrated that it is progressing through keeping up to date business registrations and permits to legally carry out business activity. It has provided evidence of some certifications and authorisations, but it has not yet provided evidence for all the expected requirements or how it keeps track.
1.4	Business integrity Companies will seek to prevent anti-competitive behaviour, corruption and bribery, including facilitation payments which should be publicly disclosed if unavoidable.	Progressing	The company has demonstrated that it is progressing through developing an Anti-Corruption Manual and other procedures that address this expectation. Anti-bribery and corruption measures are comprehensive, but its ISO 37001 certification only covers another operation of the company, and does not explicitly cover the Pulau Indah smelter that is the subject of this report. The company has not yet provided evidence related to managing the risk of anti-competitive behaviour.
1.5	Transparency Companies will support the implementation of the principles of the Extractive Industries Transparency Initiative (EITI) individually or through joint efforts, including through appropriate reporting ⁽¹⁾	Informal	A reference to the company's support for the implementation of EITI is included in its public report on responsible sourcing (Tin Code standard 7.3) indicating that the company is working towards a public statement, addressing informally this expectation. EITI is not



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	⁽¹⁾ Reporting is required in an implementing country of EITI.		implemented in Malaysia, but the company could improve its rating by publishing its EITI statement and providing evidence of a voluntary report confirming that all relevant taxes, fees and/or royalties have been paid to governments.
1.6	Whistleblowing Companies will develop and implement whistleblowing procedures to enable employees and stakeholders to report concerns related to company activities, including relevant expectations of the Tin Code.	Conforming	The company has demonstrated that it conforms with this expectation through developing and implementing whistleblowing procedures for employees and stakeholders, including a publicly available whistleblowing policy accessible from its website.
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 developing procedures and implementing its training plan covering some but not all aspects relevant to this Principle.

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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 three standards of this Principle through its ISO 14001 certification, which evidenced the implementation of an environmental management system, and water and air quality management. It has demonstrated that it conforms with energy consumption management. The company is progressing with expectations related to the reduction of water consumption, GHG emissions management, hazardous waste management and environmental training. The company informally addresses expectations related to land and soil quality management and non-hazardous and inert waste management, as limited evidence was provided. The company could provide evidence of not using banned substances, understanding potential impacts on biodiversity and managing impacts on adjacent zones to improve its rating. Expectations related to tailings management and closure and reclamation are not relevant to the company's operation.

STANDARD		RATING	ADDITIONAL INFORMATION
2.1	Management system Companies will work towards implementing an environmental management system that utilises the mitigation hierarchy (avoid, minimise, mitigate, compensate) to control and monitor relevant aspects of this Principle 2.	Third-party verified	The company has 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	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 developed and implemented procedures and measures to manage discharges to surface waters and groundwater. This aspect has been third-party verified through its ISO 14001 certification.
2.3	Water consumption and availability Companies will seek to reduce water consumption in their operations in order to minimise negative impacts on water availability.	Progressing	The company has demonstrated it is progressing through developing a summary of water consumption for the plant and offices and monitoring water consumption, but has not yet provided plans for reducing consumption.
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.	Informal	The company has conducted some sampling and analysis, addressing informally this expectation. The company could improve its rating by providing evidence of the type and location of the samples, and the soil sampling methodology and plan.
2.5	Air quality Companies will seek to understand and manage discharges to air in order to minimise negative impacts on air quality.	Third-party verified	The company has provided evidence that it developed and implemented procedures and measures to manage discharges to air. This aspect has been third-party verified through its ISO 14001 certification.
2.6	Greenhouse gases Companies will seek to measure, monitor and publicly disclose direct and indirect CO2 equivalent (GHG) emissions, and work towards economic reduction targets appropriate to the nature and scale of operations and relevant protocols.	Progressing	The company has demonstrated it is progressing through the installation of solar panels to increase renewable energy provision but has not yet provided evidence of the collection or disclosure of GHG emission data.
2.7	Energy consumption Companies will seek to identify technically and financially feasible measures for reducing the direct and indirect consumption of energy per unit of production or increasing the share from renewable sources.	Conforming	The company has demonstrated that it conforms with this expectation through developing procedures and implementing measures to reduce energy consumption. It uses solar panels, monitors consumption and compares this against a set benchmark.



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2.8	<p>Tailings management Companies will dispose of or store tailings⁽²⁾ in a manner that minimises the risk of impacts to the environment and human health in accordance with recognised standards when available.</p> <p>⁽²⁾ Including to design, build, operate, monitor and decommission for all life cycle stages.</p>	Not Relevant	Tailings from mineral processing activities are not relevant to smelting facilities.
2.9	<p>Hazardous waste management Wherever possible companies will avoid the generation of hazardous wastes; where this is not possible companies will manage and dispose of wastes in a manner that minimises negative impacts on human health and the environment.</p>	Progressing	The company has demonstrated that it is progressing through developing an inventory of waste generation that is disclosed to the Electronic Scheduled Waste Information Systems operated by the Malaysian Department of Environment but has not yet provided evidence of implemented/planned measures seeking to avoid the generation of hazardous wastes.
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>	Informal	The company has implemented some general measures such as the use of coloured bins to separate recycled waste (such as cans, plastic and paper), addressing informally this expectation. The company could improve its rating by providing evidence of the location of the coloured bins and procedures to dispose of, reuse or recycle the collected non-hazardous wastes.
2.11	<p>Banned substances Companies will not use substances that are banned under international convention or local laws.</p>	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence with respect to how the company identifies banned substances and ensures they are not used at the smelter.
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>	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of seeking to understand potential impacts on biodiversity.
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>	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of seeking to understand and manage potential impacts on adjacent zones and respecting legally protected areas, if any.
2.14	<p>Closure and reclamation Companies will allocate adequate financial resources to enable implementation of closure and rehabilitation of operations in accordance with local requirements and expectations of key stakeholders.</p>	Not Relevant	Closure and reclamation are not relevant to smelting facilities.
2.15	<p>Training Companies will work towards implementing appropriate and periodic training for employees regarding relevant aspects of this Principle 2 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas.</p>	Progressing	The company has demonstrated it is progressing through providing training on some environmental aspects but has not yet demonstrated it covered all the environmental aspects relevant to the Tin Code.



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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 for all the standards of this Principle through its ISO 45001 certification. It has implemented a health and safety management system, safety procedures to ensure safe working conditions are maintained, incident investigations and follow-up procedures, and H&S training.

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

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PRINCIPLE 4: Seek continual improvement in labour practices

Overview of Principle Performance

The company is progressing with the expectation related to engaging with workers on freedom of association and collective bargaining. The company informally addresses expectations related to implementing a systematic approach to managing labour issues, avoiding discrimination and violence & harassment and training activities on relevant aspects of this Principle, as limited evidence was provided. The company could provide evidence of ensuring fair and equal remuneration to workers, eliminating the risk of forced and child labour and complying with local laws on working hours 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.	Informal	The company provided limited policies and procedures linked to the implementation of a labour management system, addressing informally this expectation. The company could improve its rating by providing evidence of its Employee Handbook (which was referenced but not provided) and evidence of a systematic management system on labour.
4.2a)	Discrimination Companies will implement an equality policy (including on gender) and not make employment related decisions based on gender, race, nationality, ethnic, social and indigenous origin, religion or belief, disability, age or sexual orientation unless clearly necessary due to inherent characteristics of the job.	Informal	The company provided limited evidence of a policy extracted from the Employee Handbook and there is no evidence of implementation procedures, addressing informally this expectation. The company could improve its rating by providing up to date evidence of its Employee Handbook (which was referenced but not provided) and evidence of procedures that have been developed and implemented to ensure compliance with local laws and the company policy prohibiting discrimination.
4.2b)	Violence and harassment Companies will avoid practices that may result in physical, psychological, sexual or economic harm to persons in the workplace, including gender-based violence and harassment	Informal	The company provided limited evidence of a policy extracted from the Employee Handbook and there is no evidence of implementation procedures, addressing informally this expectation. The company could improve its rating by providing up to date evidence of its Employee Handbook (which was referenced but not provided) and evidence of procedures that have been developed and implemented to ensure compliance with local laws and the company policy prohibiting violence and harassment in the workplace.
4.3	Remuneration Companies will ensure workers receive fair remuneration ⁽³⁾ for standard and overtime hours worked that meets or exceeds the local legal minimum wage plus any applicable statutory benefits and provides equal pay for work of equal value. ⁽³⁾ In the absence of a minimum wage the prevailing competitive industry wage or the living wage if known.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of fair remuneration, statutory benefits made to workers and the local minimum wage.



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4.4	Forced labour Companies will not use or support slavery, servitude, forced or compulsory labour.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of how the risk of forced labour is managed.
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.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of how the risk of worst forms of child labour is managed.
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.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of how the risk of other forms of child labour is managed.
4.7	Working hours Companies will comply with local laws on working hours and provide paid annual and statutory leave, and ensure that workers undertake overtime on a voluntary basis and have at least one day of rest for every 7-day period ⁽⁴⁾ or as prescribed by local laws (whichever is higher). ⁽⁴⁾ In circumstances such as shift work the averaging of working hours over a different period is permitted as recognised by the ILO and/or local laws.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of working hours, leave and overtime.
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.	Progressing	The company has demonstrated it is progressing through declaring publicly in its 2022 Annual Report that some employees are members of the National Union of Industry Mineral Smelting Workers but has not yet provided supporting evidence (such as agreements) or how collective bargaining is supported in accordance with local laws.
4.9	Training 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.	Informal	The company provided evidence of general training to some employees but the exact nature of the training is unclear, addressing informally this expectation. The company could improve its rating by providing evidence of training materials used that relate to expectations of this Principle.

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PRINCIPLE 5: Engage with stakeholders using a participatory approach

Overview of Principle Performance

The company has achieved the higher rating of Conforming in the standard related to the implementation of a grievance mechanism, which is publicly accessible via the company website. It is progressing with expectations related to implementing a systematic approach to stakeholder management and identifying and engaging with stakeholders. The company informally addresses expectations related to providing training on aspects relevant to this Principle, as limited evidence was provided.

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 through developing some procedures for its ISO 9001 certification addressing the management of some stakeholders (investors, shareholders and suppliers), but it does not appear to cover all stakeholders (including communities, civil society etc).
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 developing some procedures related to stakeholder mapping for its ISO 14001 and ISO 45001, but these certifications do not explicitly require engagement or consultation with all 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.	Conforming	The company has demonstrated that it conforms with this expectation as it developed and implemented a grievance mechanism, which is publicly accessible via the company website.
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.	Informal	The company provided evidence of general training to some employees but the exact nature of the training is not clear, addressing informally this expectation. The company could improve its rating by providing evidence of training materials used that relate to expectations of this Principle.

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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 is progressing with the expectations related to community health and safety and contributing to the economic development of local communities. The company informally addresses expectations related to providing training on aspects relevant to this Principle, as limited evidence was provided. The company could provide evidence of working towards implementing a systematic approach for stakeholder management and enabling the local community to express their views. There are no indigenous peoples located around the smelter, hence, the standard related to free, prior and informed consent (FPIC) is not relevant. Another five standards were also assessed as not relevant since the smelter operates in an industrial area.

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.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of how it systematically manages interactions with the community in which it operates.
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 that it is progressing through implementing air quality monitoring, which has an impact on the community, but has not yet provided evidence of compliance with the Control of Industrial Major Accident Hazard regulations or locations of noise monitoring points relative to local communities or procedures specific to the Control of Industrial Major Accident Hazard Regulations (CIMAHA).
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.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of how it consults with the community in which it operates.
6.4	Free, prior and informed consent (FPIC) Companies will seek the FPIC of indigenous peoples where their lands, access to natural resources or cultural heritage may be impacted by company activities.	Not Relevant	The company operates in an industrial area with no indigenous peoples hence this expectation is not relevant.
6.5	Land rights, use and access Companies will seek to anticipate and avoid or minimise adverse impacts on land rights, land use and access to land and compensate for any significant residual impacts.	Not Relevant	The company operates in an industrial area hence this expectation is not relevant.
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 operates in an industrial area hence this expectation is not relevant.
6.7	Economic displacement (livelihoods) Companies will financially compensate economically displaced people as required by local laws and plan a livelihoods restoration programme to ensure that there is no net negative impact on their livelihoods.	Not Relevant	The company operates in an industrial area hence this expectation is not relevant.



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6.8	<p>Local economic development Companies will seek to contribute to the economic development of local communities and indigenous peoples.</p>	Progressing	The company has demonstrated that it is progressing through implementing some charitable or welfare projects for the community, such as a scholarship programme offered to students to pursue higher education.
6.9	<p>Natural resource use and availability Companies will seek to understand and minimise negative impacts on access to and availability of natural resources⁽⁵⁾ by local communities and indigenous people.</p> <p>⁽⁵⁾ Including air, sunlight, soil, and water.</p>	Not Relevant	The company operates in an industrial area hence this expectation is not relevant.
6.10	<p>Cultural heritage protection Companies will anticipate and wherever possible avoid adverse impacts on cultural heritage; when avoidance is not possible, companies will minimise, mitigate and/or compensate for such impacts.</p>	Not Relevant	The company operates in an industrial area hence this expectation is not relevant.
6.11	<p>Training Companies will provide appropriate and periodic training for employees regarding aspects of this Principle 6 relevant to interactions with local communities and indigenous people that may occur during the course of their work. Companies will require onsite contractors to undertake the same training when relevant to their specific role.</p>	Informal	The company provided evidence of general training to some employees but the exact nature of the training is unclear, addressing informally this expectation. The company could improve its rating by providing evidence of training materials used that relate to expectations of this Principle.

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

Overview of Principle Performance

The company has demonstrated it is progressing in the standard related to responsible sourcing according to international expectations, including the OECD Due Diligence Guidance 3T supplement. It has a public Supply Chain Policy and Due Diligence Report available on its website. The company has undertaken an independent third-party assurance engagement against the *ITA-RMI Joint Criteria for Smelters (v2 Mar 2021)* in November 2023 and the third-party assurance report is available online. The assurance process did not identify any outstanding material issues. Some opportunities for improvement were identified relating to supplier contracts and incorporating review processes into the quality management system which could be progressed to improve the company's ability to avoid supply chain abuses. The independent OECD Alignment Assessment of the standards of the Criteria and the audit management process under the Tin Code shows 'fully aligned'. The company is also progressing by providing training on aspects relevant to this Principle. The company informally addresses expectations related to implementing a systematic approach to broader human rights management, as limited evidence was provided. The company could provide evidence with respect to security arrangements and conformance with the Voluntary Principles on Security and Human Rights (VPSHR).

STANDARD		RATING	ADDITIONAL INFORMATION
7.1	<p>Human rights management Companies will work towards implementing a systematic approach to human rights management to control and monitor relevant aspects of this Principle 7 in accordance with internationally recognised human rights frameworks and relevant domestic laws.</p>	Informal	The company has a functional grievance mechanism, but no other evidence of human rights management was provided, addressing informally this expectation. The company could improve its rating by implementing a systematic approach to human rights management to control and monitor relevant aspects of this Principle.
7.2	<p>Use of private or state security personnel Companies using direct or contracted workers to provide security will be guided by the Voluntary Principles on Security and Human Rights and by applicable local law.</p>	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence with respect to security arrangements or conformance with the VPSHR.
7.3	<p>Responsible sourcing Companies^(6,7) will evaluate potential risks, seek to avoid support to conflict, human rights and other significant abuses and publicly report on their efforts according to international expectations and laws, in particular the OECD Due Diligence Guidance 3T Supplement⁽⁸⁾.</p> <p>⁽⁶⁾ Companies with smelters will seek to be third-party assessed against recommended criteria. ⁽⁷⁾ Companies without smelters will seek to apply aspects of the recommended criteria relevant to their own circumstances ⁽⁸⁾ The criteria recommended for standard 7.3 is the ITA-RMI Assessment Criteria for Tin Smelting Companies v2 (Mar 2021) criteria 7.3. Other criteria may be utilised if deemed equivalent after equivalence checks against criteria 7.3 and 7.3 guidance by ITA experts.</p>	Progressing	The company has demonstrated it is progressing in responsible sourcing according to international expectations, including the OECD Due Diligence Guidance 3T supplement. It has a public Supply Chain Policy and Due Diligence Report available on its website. The company has undertaken an independent third-party assurance engagement against the <i>ITA-RMI Joint Criteria for Smelters (v2 Mar 2021)</i> in November 2023 and the third-party assurance report is available online. The assurance process did not identify any outstanding material issues. Some opportunities for improvement were identified relating to supplier contracts and incorporating review processes into the quality management system which could be progressed to improve the company's ability to avoid supply chain abuses. The independent OECD Alignment Assessment of the standards of the Criteria and the audit management process under the Tin Code shows 'fully aligned'



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7.4	Training Companies will provide appropriate and periodic training for employees regarding relevant aspects of this Principle 7 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas.	Progressing	The company has demonstrated that it is progressing through developing and implementing some training on responsible minerals sourcing but has not yet provided evidence of training specific to general human rights issues and management.
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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 expectations related to all of the standards of this Principle, influencing positively suppliers of ASM-produced minerals, LSM-produced minerals, secondary materials and goods and services to work towards expectations of the Tin Code. It is also progressing in communicating the importance of formalisation, guidance on managing environmental and H&S impacts, guidance to raise awareness regarding concerns over forced or compulsory labour and the worst forms of child labour, guidance on negotiating with local communities and indigenous peoples regarding access to land and guidance to raise awareness regarding concerns over serious human rights abuses and conflict through the implementation of some measures.

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.	Progressing	The company has demonstrated that it is progressing through developing agreements addressed to suppliers of ASM-produced minerals which cover a portion of the expectations of the Tin Code but not all of them. This was evidenced for one supplier but has not yet been evidenced for all of its suppliers.
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.	Progressing	The company has demonstrated that it is progressing in communicating the importance of formalisation through the implementation of some measures. This was evidenced for most named suppliers but it is not clear if this was the full list of suppliers.
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.	Progressing	The company has demonstrated that it is progressing in communicating guidance on managing environmental impacts through the implementation of some measures. This was evidenced for some suppliers but has not yet been evidenced for most of its suppliers.
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.	Progressing	The company has demonstrated that it is progressing in communicating guidance on managing H&S impacts through the implementation of some measures. This was evidenced for some suppliers but has not yet been evidenced for most of its suppliers.
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.	Progressing	The company has demonstrated that it is progressing in communicating guidance to raise awareness regarding concerns over forced or compulsory labour and the worst forms of child labour through the implementation of some measures. This was evidenced for some suppliers but has not yet been evidenced for most of its suppliers.
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.	Progressing	The company has demonstrated that it is progressing in communicating guidance on negotiating with local communities and indigenous peoples regarding access to land through the implementation of some measures. This



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			was evidenced for some suppliers but has not yet been evidenced for most of its suppliers.
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.	Progressing	The company has demonstrated that it is progressing in communicating guidance to raise awareness regarding concerns over serious human rights abuses and conflict through the implementation of some measures. This was evidenced for some suppliers but has not yet been evidenced for most of its suppliers.
8.8	Suppliers of LSM produced minerals Companies will request major suppliers meet or work towards principles of this Tin Code.	Progressing	The company has demonstrated that it is progressing through developing agreements addressed to suppliers of LSM-produced minerals which cover a portion of the expectations of the Tin Code but not all of them. This was evidenced for one supplier but has not yet been evidenced for most of its major suppliers of LSM-produced minerals.
8.9	Suppliers of secondary materials Companies will implement a system to check major suppliers are legally operating and request suppliers meet or work towards principles of this Tin Code.	Progressing	The company has demonstrated that it is progressing through developing agreements addressed to suppliers of secondary materials which cover a portion of the expectations of the Tin Code but not all of them. This was evidenced for one supplier but has not yet been evidenced for most of its major suppliers of secondary materials.
8.10	Suppliers of goods and services Companies will request major suppliers meet or work towards principles of this Tin Code.	Progressing	The company has demonstrated that it is progressing through developing agreements addressed to suppliers of goods and services which cover a portion of the expectations of the Tin Code but not all of them. This was evidenced for one supplier but has not yet been evidenced for most of its major suppliers of goods and services.



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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, 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 is progressing in communicating information on tin, and the tin industry via its website and ITA membership with no noted breaches under data protection laws.

STANDARD		RATING	ADDITIONAL INFORMATION
9.1	Understanding potential impacts of tin Companies will seek to advance the understanding of the properties of tin and any potential effects on human health and the environment through sound science and data.	Conforming	Through its membership of International Tin Association, the company conforms with the expectation to regularly support activities to review, lead and advance understanding of the properties and potential effects of tin as found necessary.
9.2	Encouraging safe and appropriate use Companies will support research, innovation and collaboration that promotes safe and efficient production, use and recycling of tin, including to ensure regulatory compliance and efficient use of energy and natural resources	Conforming	Through its membership of International Tin Association, the company conforms with the expectation to regularly support research and innovation and leading collaboration that promotes the safe, appropriate, and efficient use of tin.
9.3	Communicating appropriate information Companies will communicate accurate information on impacts and use of its products, to workers, users in the value chain and wider stakeholders, accounting for the need for appropriate confidentiality.	Progressing	The company has demonstrated that it is progressing with this expectation as information related to the use of tin products is provided on the public website, with no noted breaches under data protection laws, but has not yet evidenced providing more information to wider stakeholders.



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PRINCIPLE 10: Work towards reporting against the International Tin Code

Overview of Principle Performance

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

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