


INTERNATIONAL TIN CODE REPORT: White Solder Metalurgia e Mineração LTDA

GENERAL INFORMATION	
Company details	<p>White Solder Metalurgia e Mineração LTDA Highway BR 421, S/N, Zona Rural, 78932000, Ariquemes, Brazil</p> 
Date of this report	Publication 25 February 2025
Date of previous report	20 December 2023
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About our company	<p>White Solder Metalurgia e Mineração LTDA (hereinafter referred to as White Solder) is a Brazilian tin smelting company in Ariquemes, Rondônia, Brazil with a capacity of up to 7,200 tonnes of tin per year production, and it is the only operation within the scope of this Tin Code Report. White Solder is part of a group founded in 1999 -TOR Participações- which also includes a logistics operation and solder plants located in Brazil and Portugal which produce various alloys and forms of solder, but these operations are out of the scope of this Tin Code report.</p> <p>The Ariquemes smelter sources its feed from primary minerals. For the period covered by the responsible sourcing (Standard 7.3), all mineral sources have been confirmed to be 100% from Brazil.</p> <p>White Solder holds ISO 9001, ISO 14001, ISO 37001 and ISO 45001 certifications.</p> <p>Tin is registered on the London Metal Exchange (LME) under the 'White Solder BR' brand since 2015.</p>
Significant changes from previous report	<p>This is the third Tin Code report from the company and it demonstrates the steps White Solder has taken to achieve higher ratings and highlights several areas of progress. The report also illustrates the company's continued collaboration with the Tin Code towards continuous improvement.</p> <p>Since the previous report, various improvements have been made by the company, notably including:</p> <ol style="list-style-type: none"> 1. Achieving third-party verification on implementing an environmental management system (2.1), managing discharges to surface and/or groundwater (2.2), to land (2.4), to air (2.5), reducing energy consumption (2.7), minimising the production of hazardous



Visual Progress Guide



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	<p>wastes (2.9) and non-hazardous and inert wastes (2.10), not using banned substances (2.11), H&S management (3.1), safe working practices (3.2), incident investigation (3.3), incident follow-up (3.4) and H&S training (3.5) through its ISO certifications.</p> <p>2. Conforming with managing water consumption and availability (2.3), respecting protected areas (2.13), managing the risk of discrimination (4.2a), violence and harassment (4.2b), forced labour (4.4), training on labour aspects (4.9), stakeholder management (5.1), stakeholder mapping and engagement (5.2), training on stakeholder aspects (5.4) and community management (6.1) through the development of related procedures and implementing measures.</p> <p>Notes: 1) This report has been compiled to Tin Code standards updated in May 2022, including revisions to 1.4, 1.5, 2.6, 2.8, 4.2a), 4.2b), 4.3, 4.7, 6.9, 7.1, 7.3 and 10.2 standard numbers.</p>
Further information and references	<ol style="list-style-type: none">1. White Solder website2. Whistleblowing and grievance channel3. ISO 9001 and WSRO Quality, Environment, Health and Safety Policy4. ISO 37001 and Antibribery Management System Policy5. ISO 14001 and ISO 45001 certifications6. Transparency statement7. Life Cycle Letter8. Certificate of Green Partner9. Supply Chain Policy10. Assurance Report and Due Diligence (Step 5) Report



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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 highest rating of *third-party verified* in two standards of this Principle. Through its ISO 37001 certification, the company evidenced implementation of whistleblowing procedures, and through audited financial statements by PwC, it demonstrated it supports the general implementation of the principles of the Extractive Industries Transparency Initiative (EITI). The company conforms with the expectation related to keeping all business registrations and licences up to date to legally carry out business activity. It is progressing by developing and publishing policies related to the principles of this Tin Code, working towards implementing appropriate management systems, managing the risk of corruption and bribery, and providing training on some but not all the aspects relevant to this Principle.

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 with this expectation through developing and publishing policies that apply to the Ariquemes smelter addressing many but not all the principles of the Tin Code. It has published policies on Ethics, Environment, Health and Safety (H&S), Anti-bribery and Supply Chain.
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 with this expectation through developing and implementing a formal system to manage some relevant aspects of this Principle such as legal compliance and whistleblowing (standards 1.3 and 1.6 of this Principle), but it has not provided evidence that anti-competitive behaviour is addressed as part of business integrity management (standard 1.4 of 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.	Conforming	The company has demonstrated that it conforms with this expectation by keeping up to date with all business registrations, licences and other documents necessary to legally carry out business activity and otherwise comply with relevant local laws, including through the maintenance of legal registers with respect to health and safety and environmental requirements. White Solder uses a third-party to independently track applicable laws and regulations and compliance. Also, some compliance is independently verified through ISO certifications (9001, 14001, 45001).
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 with this expectation through developing and implementing policies and procedures to manage the risk of bribery, corruption and facilitation payments and is certified to ISO 37001. However, it has not provided evidence that it has defined and addressed the risks of anti-competitive behaviour.



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1.5	<p>Transparency Companies will support the implementation of the principles of the Extractive Industries Transparency Initiative (EITI) individually or through joint efforts, including through appropriate reporting⁽¹⁾</p> <p>⁽¹⁾ Reporting is required in an implementing country of EITI.</p>	Third-party verified	The company has demonstrated that it has published a statement supporting the 12 Extractive Industries Transparency Initiative (EITI) Principles and publicly confirmed that all relevant taxes, fees and/or royalties have been paid to governments. This has been third-party verified through audited financial statements by PwC. As a smelter that is not located in an EITI implementing country, nor is an EITI supporting company, the company is out of the scope of formal EITI reporting.
1.6	<p>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.</p>	Third-party verified	The company has demonstrated that it has developed and implemented whistleblowing procedures enabling any interested party to report any concern safely and anonymously. This aspect has been third-party verified through its ISO 37001 certification.
1.7	<p>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.</p>	Progressing	The company has demonstrated that it is progressing with this expectation by providing evidence of training of employees and contractors on issues relevant to this Principle, including legal compliance and the nature and avoidance of bribery and corruption risks, but it has not provided evidence of training related to anti-competitive behaviour and practices.

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PRINCIPLE 2: Seek continual improvement of environmental performance

Overview of Principle Performance

The company has made improvements during this reporting period and has improved ratings in ten standards of this Principle. It has achieved the highest rating of *third-party verified* in eight standards of this Principle through its ISO 14001 certification, which evidenced the implementation of an environmental management system, water, land, soil and air quality management, energy consumption management, hazardous, non-hazardous and inert waste management and not using banned substances. The company conforms with the expectations related to managing water consumption and availability and respecting protected areas. It is progressing with the expectations related to greenhouse gases (GHG) emissions, biodiversity protection and environmental training. The 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 demonstrated that it has developed and implemented a systematic approach to an environmental management system. This aspect has been third-party verified through its ISO 14001 certification.
2.2	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 that it has developed and implemented procedures to monitor and manage wastewater generation and discharges, enabling it to control the risk of adverse impacts on water quality. This aspect has been third-party verified through its ISO 14001 certification and third-party environmental monitoring.
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.	Conforming	The company has demonstrated that it conforms with this expectation since its water consumption is bound by licenses for abstraction and it is implementing measures to limit and reduce water 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.	Third-party verified	The company has demonstrated that it has developed and implemented procedures and measures to manage discharges to land. This aspect has been third-party verified through its ISO 14001 certification.
2.5	Air quality Companies will seek to understand and manage discharges to air in order to minimise negative impacts on air quality.	Third-party verified	The company has demonstrated that it has developed and implemented procedures and measures to manage discharges to air. This aspect has been third-party verified through its ISO 14001 certification and third-party environmental monitoring.
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 that it is progressing with this expectation through compiling and publicly disclosing its GHG inventory, but it is still working towards developing economic reduction targets appropriate to the nature and scale of its operations.
2.7	Energy consumption	Third-party verified	The company has demonstrated that it has developed and implemented procedures and measures for reducing

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	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.		direct and indirect energy consumption. This aspect has been third-party verified through its ISO 14001 certification.
2.8	<p>Tailings management</p> <p>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</p> <p>Wherever possible companies will avoid the generation of hazardous wastes; where this is not possible companies will manage and dispose of wastes in a manner that minimises negative impacts on human health and the environment.</p>	Third-party verified	The company has demonstrated that it has developed and implemented procedures for disposing of hazardous wastes in a manner that minimises negative impacts. This aspect has been third-party verified through its ISO 14001 certification and third-party environmental monitoring.
2.10	<p>Non-hazardous and inert waste management</p> <p>Wherever possible companies will minimise the production of non-hazardous and inert wastes and consider reuse and recycling options before disposing of them in an appropriate manner.</p>	Third-party verified	The company has demonstrated that it has developed and implemented procedures for non-hazardous and inert waste management. This aspect has been third-party verified through its ISO 14001 certification and third-party environmental monitoring.
2.11	<p>Banned substances</p> <p>Companies will not use substances that are banned under international convention or local laws.</p>	Third-party verified	The company has demonstrated that it has developed and implemented procedures and measures to check chemical substances (MSDS sheets and incompatibility matrix), and it does not use banned substances in its smelter. This aspect has been third-party verified through its ISO 14001 certification.
2.12	<p>Biodiversity protection</p> <p>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>	Progressing	The company has demonstrated that it is progressing with this expectation through developing an environmental control plan and environmental monitoring report to understand potential impacts on biodiversity, and monitor environmental aspects according to its licence, but it has not actively monitored flora and fauna in potentially impacted surrounding areas.
2.13	<p>Protected areas</p> <p>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>	Conforming	The company has demonstrated that it conforms with this expectation through maintaining an appropriate legal distance from the closest river and developing an environmental control plan and environmental monitoring report to understand potential impacts. The nearest large-scale protected area is approximately 75 km to the north of Ariquemes city and outside the zone of influence of the smelter.
2.14	<p>Closure and reclamation</p> <p>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</p> <p>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 that it is progressing with this expectation through providing training on environmental aspects for its ISO 14001, but it has not demonstrated it covered all the environmental aspects relevant to this Principle.

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PRINCIPLE 3: Seek continual improvement of health and safety performance

Overview of Principle Performance

The company has made improvements during this reporting period and has achieved the highest rating of *third-party verified* in all the standards of this Principle. Through its ISO 45001 certification, the company evidenced implementation of 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 demonstrated that it has developed and implemented a systematic approach to a Health and Safety (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 demonstrated that it has developed and implemented safety procedures and measures to ensure safe working conditions are maintained. 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 demonstrated that it has developed and implemented procedures for reporting, investigating, and preventing incidents. This aspect has been third-party verified through its ISO 45001 certification.
3.4	Incident follow up Following a reportable health and safety incident, companies will define and implement corrective actions in a timely fashion and monitor the effectiveness of such actions.	Third-party verified	The company has demonstrated that it 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 demonstrated that it has developed training materials and implemented training on Health and Safety (H&S). This aspect has been third-party verified through its ISO 45001 certification.

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PRINCIPLE 4: Seek continual improvement in labour practices

Overview of Principle Performance

The company has made improvements during this reporting period and has improved ratings in four standards of this Principle. The company has achieved a high rating of *conforming* in most standards of this Principle as it developed and implemented a systematic approach to manage labour issues, manages the risk of discrimination, violence and harassment, ensures fair and equal remuneration to workers, manages the risk of forced and child labour (worst and other forms), engages formally with workers on freedom of association and collective bargaining, and provides training on relevant aspects of this Principle. The company is progressing with the expectations related to working hours.

STANDARD		RATING	ADDITIONAL INFORMATION
4.1	Labour management systems Companies will work towards implementing a labour management system to control and monitor relevant aspects of this Principle 4.	Conforming	The company has demonstrated that it conforms with this expectation through developing and implementing a systematic approach to labour management. It has an Integration, Standards and Conduct Manual, an internal labour relations policy and other procedures which address multiple aspects of the management of 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.	Conforming	The company has demonstrated that it conforms with this expectation through developing and implementing policies and procedures to prevent discrimination, and its whistleblowing channel includes specific topics related to this standard.
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	Conforming	The company has demonstrated that it conforms with this expectation through developing and implementing policies and procedures to prevent workplace violence and harassment, and its whistleblowing channel includes specific topics related to this standard.
4.3	Remuneration Companies will ensure workers receive fair remuneration ⁽³⁾ for standard and overtime hours worked that meets or exceeds the local legal minimum wage plus any applicable statutory benefits and provides equal pay for work of equal value. ⁽³⁾ In the absence of a minimum wage the prevailing competitive industry wage or the living wage if known.	Conforming	The company has demonstrated that it conforms with this expectation through developing and implementing a formalised approach to remuneration, equal pay for equal work, and a commitment to compliance with legal requirements, including minimum wage. It has a remuneration policy that is implemented.
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 a policy and procedures to prevent forced labour, and the public whistleblowing channel has topics specific to this standard.
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, such as the Integration, Standards and Conduct Manual, to manage the risk of the worst forms of child labour.



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4.6	<p>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.</p>	Conforming	The company has demonstrated that it conforms with this expectation through developing and implementing procedures, such as the Integration, Standards and Conduct Manual, to manage the risk of other forms of child labour.
4.7	<p>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).</p> <p>⁽⁴⁾ In circumstances such as shift work the averaging of working hours over a different period is permitted as recognised by the ILO and/or local laws.</p>	Progressing	The company has demonstrated that it is progressing with this expectation through developing a policy and procedures related to working hours according to Brazilian law, but it has not provided evidence to confirm overtime is voluntary.
4.8	<p>Freedom of association and collective bargaining Companies will engage with workers on freedom of association and collective bargaining as permitted by local laws.</p>	Conforming	The company has demonstrated that it conforms with this expectation as it engages with workers on freedom of association and collective bargaining. The company has a Collective Agreement with the union (syndicate) for the period 2024-2026.
4.9	<p>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.</p>	Conforming	The company has demonstrated that it conforms with this expectation through providing appropriate and periodic training for employees and contractors regarding relevant aspects of labour practices and management.

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PRINCIPLE 5: Engage with stakeholders using a participatory approach

Overview of Principle Performance

The company has made improvements during this reporting period and has achieved a high rating of *conforming* in all the standards of this Principle. Through procedures and associated records, the company demonstrated the implementation of a systematic approach to stakeholder management, stakeholder mapping and engagement, a grievance mechanism accessible via the company website, and the provision of training on aspects relevant to this Principle.

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.	Conforming	The company has demonstrated that it conforms with this expectation through developing procedures that address the management of a wide range of internal and external stakeholders.
5.2	Stakeholder mapping and engagement Companies will seek to identify and record the characteristics and interests of stakeholders affected by, or with the potential to affect, company activities, and plan a participatory approach to engagement including disadvantaged and vulnerable groups.	Conforming	The company has demonstrated that it conforms with this expectation through developing procedures for stakeholder mapping for its ISO 9001, ISO 14001 and ISO 45001 certifications and engaging with a wide range 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.	Conforming	The company has demonstrated that it conforms with this expectation through developing and implementing a grievance mechanism, which is accessible via the company website. This aspect has been partially covered by its ISO 37001 certification, but this certification does not fully address the scope of the grievance mechanism.
5.4	Training Companies will provide appropriate and periodic training for employees regarding relevant aspects of this Principle 5 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas.	Conforming	The company has demonstrated that it conforms with this expectation through developing training procedures and materials and providing training on the aspects relevant to 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 has made improvements during this reporting period and has improved the rating of one standard of this Principle. It has achieved a high rating of *conforming* in the expectations related to implementing a systematic approach to the management of community and contributing to the economic development of local communities through procedures and donations to education or capacity building projects. The company is progressing against the expectations related to community health and safety, consultation and training on aspects relevant to this Principle. 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 there are no adverse impacts on land rights, use and access to land, physical resettlement, economic displacement, access to and availability of natural resources, and cultural heritage.

STANDARD		RATING	ADDITIONAL INFORMATION
6.1	Community and indigenous people management Companies will consider implementing a systematic approach to the management of community and indigenous peoples' issues to control and monitor relevant aspects of this Principle 6.	Conforming	The company has demonstrated that it conforms with this expectation through developing documentation, such as the internal and external communication procedure, that demonstrates how the company manages stakeholder's aspects and supports implementation of a methodical approach to community management. There are no indigenous peoples located around the smelter.
6.2	Community health and safety Companies will seek to implement practical and reasonable measures with the goal of eliminating potential negative health and safety impacts on local communities.	Progressing	The company has demonstrated that it is progressing with this expectation through developing and implementing some procedures partially related to community health and safety, such as monitoring and controlling of external noise and other environmental parameters, but it does not cover additional parameters (such as traffic and vehicle related risks and impacts) that could be monitored and mitigated.
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.	Progressing	The company has demonstrated that it is progressing with this expectation through developing procedures for communicating with local communities, but it has not provided evidence of a consultation process or plan with them.
6.4	Free, prior and informed consent (FPIC) Companies will seek the FPIC of indigenous peoples where their lands, access to natural resources or cultural heritage may be impacted by company activities.	Not Relevant	There are no lands belonging to indigenous people present in the city of Ariquemes, where the smelter is located.
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	There is no indication that the land purchase where the smelter is located would have the potential for impacts on land rights, land use and access to land.
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	There is no indication that the land purchase where the smelter is located would have had the potential to have previously resulted in involuntary resettlement or for such an impact to be likely in the future.

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6.7	<p>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.</p>	Not Relevant	There is no indication that the land purchase where the smelter is located would have had the potential to have previously resulted in economic displacement or for such an impact to be likely in the future.
6.8	<p>Local economic development Companies will seek to contribute to the economic development of local communities and indigenous peoples.</p>	Conforming	The company has demonstrated that it conforms with this expectation through procedures and implemented measures for engaging and contributing to the development of local communities. The company donates to projects directly and indirectly linked to economic development, including education and working with local suppliers to improve capacity.
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	There is no indication that the land purchase would have previously resulted in negative impacts on access to and availability of natural resources by local communities or that such impacts are likely in the future.
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	There is no indication that the Ariquemes smelter's activities have previously had a negative impact on physical or intangible cultural heritage or that such impacts are likely in the future.
6.11	<p>Training Companies will provide appropriate and periodic training for employees regarding aspects of this Principle 6 relevant to interactions with local communities and indigenous people that may occur during the course of their work. Companies will require onsite contractors to undertake the same training when relevant to their specific role.</p>	Progressing	The company has demonstrated that it is progressing with this expectation through developing training procedures and materials and providing training on some but not all the aspects relevant to this Principle.



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

Overview of Principle Performance

The company has achieved the highest rating of *third-party verified* in one standard of this Principle. The company has demonstrated that it developed and implemented policies and procedures to evaluate potential risks, and seek to avoid support to conflict, human rights and other significant abuses. It publicly reports on its efforts according to international expectations and laws, including the OECD DD Guidance 3T supplement. During the due diligence reporting period (1 July 2023 – 30 June 2024), the Ariquemes smelter site reported sourcing minerals originating 100% from Brazil. The company has a public Supply Chain Policy and Due Diligence Report available on its website. The company's due diligence management systems have been third-party verified through assurance against the ITA-RMI Assessment Criteria for Tin Smelters (v2 Mar 2021) with an audit report dated 21 November 2024. The independent Alignment Assessment against OECD Guidance of the standards of the Criteria and the audit management process under the Tin Code shows 'fully aligned'. It is progressing with the expectations related to the implementation of a systematic approach to human rights, guiding private security personnel on meeting the requirements of VPSHR, and training on aspects relevant to this Principle.

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>	Progressing	The company has demonstrated that it is progressing with this expectation through developing procedures addressing human rights management and the UN Guiding Principles. Human rights management is effectively considered in the context of responsible sourcing and business partners, but not in the wider context.
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>	Progressing	The company has demonstrated that it is progressing with this expectation through developing procedures addressing human rights and checking the qualifications of suppliers (security service). Evidence of legal compliance has been provided, but no evidence relates to aligning with or meeting the requirements of the Voluntary Principles on Security and Human Rights (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>	Third-party verified	The company has demonstrated that it developed and implemented policies and procedures to evaluate potential risks, and seek to avoid support to conflict, human rights and other significant abuses. It publicly reports on its efforts according to international expectations and laws, including the OECD DD Guidance 3T supplement. During the due diligence reporting period (1 July 2023 – 30 June 2024), the Ariquemes smelter site reported sourcing minerals originating 100% from Brazil. The company has a public Supply Chain Policy and Due Diligence Report available on its website. The company's due diligence management systems have been third-party verified through assurance against the ITA-RMI Assessment Criteria for Tin Smelters (v2 Mar 2021) with an audit report dated 21 November 2024. The independent



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			Alignment Assessment against OECD Guidance of the standards of the Criteria and the audit management process under the Tin Code shows 'fully aligned'.
7.4	<p>Training</p> <p>Companies will provide appropriate and periodic training for employees regarding relevant aspects of this Principle 7 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas.</p>	Progressing	The company has demonstrated that it is progressing with this expectation through developing training procedures and materials and providing training on some but not all the aspects relevant to this Principle.

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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 achieved a high rating of *conforming* against most of the standards of this Principle. White Solder has communicated the ITA Artisanal and Small-Scale Mining (ASM) Handbook to its suppliers, who are mostly Brazilian cooperatives and the group-owned mine. By doing this, the company conforms with the expectations to influence suppliers of ASM-produced minerals positively. It is progressing with influencing suppliers of goods and services to work towards principles of the Tin Code. The company does not source LSM-produced minerals or secondary materials; hence, these standards are not relevant.

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.	Conforming	The company has demonstrated that it conforms with this expectation through developing materials and implementing measures to guide its suppliers of ASM-produced minerals towards the objectives of the Tin Code and encouraged improvements, if necessary. White Solder has communicated the ITA ASM Handbook to its suppliers (Brazilian cooperatives).
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.	Conforming	The company has demonstrated that it conforms with this expectation through developing materials and implementing measures to communicate the importance of formalisation to its suppliers of ASM-produced minerals. White Solder has communicated the ITA ASM Handbook to its suppliers (Brazilian cooperatives), engaged with cooperatives to encourage licensed operation and monitored the status of cooperatives to identify issues that need to be resolved to enable trading to continue.
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.	Conforming	The company has demonstrated that it conforms with this expectation through developing materials and implementing measures to communicate guidance on managing environmental impacts to its suppliers of ASM-produced minerals. White Solder has communicated the ITA ASM Handbook to its suppliers (Brazilian cooperatives).
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.	Conforming	The company has demonstrated that it conforms with this expectation through developing materials and implementing measures to communicate guidance on managing H&S impacts to its suppliers of ASM-produced minerals. White Solder has communicated the ITA ASM Handbook to its suppliers (Brazilian cooperatives).
8.5	Principle 4 ASM minerals (labour)	Conforming	The company has demonstrated that it conforms with this expectation through developing materials and implementing measures to communicate guidance to raise



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	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.		awareness regarding concerns over forced or compulsory labour, and the worst forms of child labour to its suppliers of ASM-produced minerals. White Solder has communicated the ITA ASM Handbook to its suppliers (Brazilian cooperatives).
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.	Conforming	The company has demonstrated that it conforms with this expectation through developing materials and implementing measures to communicate guidance on negotiating with local communities to its suppliers of ASM-produced minerals. White Solder has communicated the ITA ASM Handbook to its suppliers (Brazilian cooperatives).
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.	Conforming	The company has demonstrated that it conforms with this expectation through developing materials and implementing measures to communicate guidance to raise awareness regarding concerns over serious human rights abuses and conflict to its suppliers of ASM-produced minerals. White Solder has communicated the ITA ASM Handbook and supply chain policy to its suppliers (Brazilian cooperatives).
8.8	Suppliers of LSM produced minerals Companies will request major suppliers meet or work towards principles of this Tin Code.	Not Relevant	This expectation is not relevant as the company does not source LSM-produced minerals.
8.9	Suppliers of secondary materials Companies will implement a system to check major suppliers are legally operating and request suppliers meet or work towards principles of this Tin Code.	Not Relevant	This expectation is not relevant as the company does not source 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 with this expectation through developing and implementing procedures such as the Supplier Approval process, which covers some but not all the standards of the Tin Code.



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

Overview of Principle Performance

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

STANDARD		RATING	ADDITIONAL INFORMATION
9.1	Understanding potential impacts of tin Companies will seek to advance the understanding of the properties of tin and any potential effects on human health and the environment through sound science and data.	Conforming	Through its membership of International Tin Association, the company conforms with the requirement to advance the understanding of the properties of tin and any potential effects on human health and the environment through sound science and data.
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 requirement to 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.
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 disclosing information relating to its own site and operations, and has provided evidence of its contribution to the disclosure of more general information related to tin and the tin industry, 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 White Solder 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 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 standards 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 White Solder 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 White Solder 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.