



# INTERNATIONAL TIN CODE REPORT: Mineração Taboca S/A

GENERAL INFORMATION		
Company details	<div>Mineração Taboca S/A</div> <div>Estrada dos Romeiros, km 49 Guarapiranga-Pirapora do Bom Jesus -SP- 06550-000 Brazil</div> <div></div>	<div></div> <div>Visual Progress Guide</div>
Date of this report	January 2022-December 2022	
Date of previous report	October 2021	
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About our company	<p>Mineração Taboca S/A (hereinafter referred to as Taboca) is a Brazilian mining company founded in 1969 which was acquired in 2008 by Minsur S.A. Minsur and Taboca report separately to the Tin Code.</p> <p>Taboca’s operations consist of a tin mine and a tin smelter, which are the scope of this Tin Code report. The Pitinga tin mine is located in the Amazon region of Brazil and is one of the richest in the world, with an estimated longevity of 100 years. Taboca states that it only sources concentrate of cassiterite (tin ore) from its own mine and it is smelted and refined at its Pirapora facility located in Pirapora do Bom Jesus, Sao Paulo, Brazil, that produces high grade (99.9%) pure tin. Taboca also produces Niobium and Tantalum ferroalloys, which are byproducts of its tin production.</p> <p>Taboca has a public commitment towards sustainability, focused on the continuous improvement of its overall performance in health and safety, environmental aspects, quality, and social responsibility. It holds ISO 9001 certification and ISO 14001 certification for the Pirapora facility.</p> <p>Tin is registered on the London Metal Exchange (LME) under the Mamoré brand.</p>	
Significant changes from previous report	<p>This is the third Tin Code report from the company and it demonstrates the steps Taboca 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 last report, various improvements have been made by the company, notably including:</p>	

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	<ol style="list-style-type: none"> <li>1. Achieving third-party verification on published policies (1.1), environmental management system (2.1), H&amp;S management system (3.1), safe working practices (3.2), incident investigation and follow-up (3.3 and 3.4), H&amp;S training (3.5), management of the risk of discrimination (4.2a), forced labour (4.4), worst forms of child labour (4.5), other forms of child labour (4.6), stakeholder management (5.1), stakeholder mapping and engagement (5.2), training on stakeholder management issues (5.4), community and indigenous people management (6.1), free, prior and informed consent (6.4) and influencing positively suppliers of good and services (8.10) through its ISO certifications and public 2022 Corporate Sustainability Report verified by PWC.</li> <li>2. Conforming with training on governance issues (1.7), local economic development (6.8) and training on human rights issues (7.4) through training records and donations to the local community evidence.</li> <li>3. Progressing with the management of working hours (4.7) through the development of some procedures.</li> </ol> <p>The company could regain a higher rating by providing implementation evidence for biodiversity protection (2.12) and policy review (10.1).</p> <p>Among other changes, updates to the Tin Code standards listed in Note 1 led to the adjustment of ratings for Standards 2.8 on tailings management, and 4.3 on remuneration. Also, due to that update, Standards 1.5 on transparency and 7.3 on responsible sourcing have now been assessed as relevant to the company.</p> <p><b>Notes:</b>  1) This report has been compiled to Tin Code standards updated in May 2022, including revisions to 1.4, 1.5, 2.6, 2.8, 4.2a), 4.2b), 4.3, 4.7, 6.9, 7.1, 7.3 and 10.2 standard numbers.</p>
Further information and references	<ol style="list-style-type: none"> <li>1. Taboca <a href="#">website</a></li> <li>2. <a href="#">Corporate Policies</a></li> <li>3. <a href="#">Canal de Integridade</a> (Grievance/whistleblowing channel)</li> <li>3. <a href="#">2022 Corporate Sustainability Report</a> (Minsur's report which covers Taboca)</li> <li>4. <a href="#">Sustainability Approach and Initiatives</a></li> <li>5. <a href="#">Responsible Mineral Supply Policy</a></li> <li>6. <a href="#">Due Diligence Report</a></li> <li>7. <a href="#">Responsible Minerals Assurance Process Assessment (RMAP) Report</a></li> </ol>



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

### Overview of Principle Performance

The company has made improvements during this reporting period and improved ratings in two standards of this Principle. It has achieved the highest rating of *third-party verified* in six of the standards related to publishing policies, working towards implementing appropriate management systems relevant to this Principle, legal compliance, business integrity, transparency and implementing a whistleblowing procedure through the third-party verification by PWC of Minsur's public 2022 Corporate Sustainability Report, which covers Taboca. The company conforms with the expectation related to training on relevant aspects of this Principle through its training plan.

STANDARD		RATING	ADDITIONAL INFORMATION
1.1	<b>Policies</b> Companies will develop and publish policies to support legal compliance and improve practices with respect to the expectations of the International Tin Code.	Third-party verified	The company has demonstrated that it has developed and published policies to support legal compliance and improve practices with respect to the expectations of the Tin Code. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
1.2	<b>Management system</b> Companies will work towards implementing appropriate management systems to control and monitor relevant aspects of this Principle 1.	Third-party verified	The company has demonstrated that it has developed and implemented appropriate management systems to control and monitor relevant aspects of this Principle. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
1.3	<b>Legal compliance</b> Companies will have and keep up to date all business registrations, licences and other documents necessary to legally carry out business activity and otherwise comply with relevant local laws, including with health and safety and environmental requirements.	Third-party verified	The company has demonstrated that it has systems in place to 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. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
1.4	<b>Business integrity</b> Companies will seek to prevent anti-competitive behaviour, corruption and bribery, including facilitation payments which should be publicly disclosed if unavoidable.	Third-party verified	The company has demonstrated that it has implemented a wide range of policies and practices to manage the risk of bribery, corruption, facilitation payments and anti-competitive behaviour. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
1.5	<b>Transparency</b> Companies will support the implementation of the principles of the Extractive Industries Transparency Initiative (EITI) individually or through joint efforts, including through appropriate reporting <sup>(1)</sup>  <sup>(1)</sup> Reporting is required in an implementing country of EITI.	Third-party verified	The company has demonstrated that it published a statement supporting the 12 EITI Principles through its ICMC membership and provided a voluntary report confirming its main payments to the government. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca. As a smelter with integrated mining operations



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			that is located in a non-EITI-implementing country, the company is out of the scope of formal EITI reporting.
1.6	<b>Whistleblowing</b> Companies will develop and implement whistleblowing procedures to enable employees and stakeholders to report concerns related to company activities, including relevant expectations of the Tin Code.	Third-party verified	The company has demonstrated that it has developed and implemented whistleblowing procedures to enable employees and stakeholders to report concerns which is publicly accessible on its website. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
1.7	<b>Training</b> 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.	Conforming	The company has demonstrated that it conforms with this expectation through its training plan for employees, which provides evidence of training relevant to the scope of this Principle.

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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 improved ratings in one standard of this Principle. It has achieved the highest rating of *third-party verified* in six of the standards related to implementing an environmental management system, water consumption and availability, greenhouse gases, hazardous and non-hazardous and inert waste management, and protected areas through the third-party verification by PWC of Minsur's public 2022 Corporate Sustainability Report, which covers Taboca and ISO 14001 certification for the Pirapora smelter. The company conforms with the expectations related to water quality management and not using banned substances through its procedures to monitor and manage wastewater and its Chemical Substances Standard. It is progressing with expectations related to air, land and soil quality management, energy consumption, tailings management, biodiversity protection, closure and reclamation, and environmental training through its environmental monitoring programme, confirmation of compliance with Brazilian legal requirements in Minsur's public 2022 Corporate Sustainability Report which covers Taboca, by working towards full conformance with the Global Industry Standard on Tailings Management (GISTM), closure and reclamation plans and its ISO 14001 certification.

STANDARD		RATING	ADDITIONAL INFORMATION
2.1	<b>Management system</b> 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 implemented an environmental management system at its sites at the Pitinga mine and Pirapora smelter. This aspect has been third-party verified through its ISO 14001 certifications for the Pirapora smelter and PWC in Minsur's public 2022 Corporate Sustainability Report, which covers all Taboca sites.
2.2	<b>Water quality</b> Companies will seek to understand and manage discharges to surface waters and groundwater in order to minimise negative impacts on water quality.	Conforming	The company has demonstrated that it conforms with this expectation through developing and implementing procedures to monitor and manage wastewater generation and discharges, enabling it to control the risk of adverse impacts on water quality.
2.3	<b>Water consumption and availability</b> Companies will seek to reduce water consumption in their operations in order to minimise negative impacts on water availability.	Third-party verified	The company has demonstrated that it has implemented monitoring and is seeking to reduce water consumption to reduce negative impacts on water availability. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
2.4	<b>Land and soil quality</b> Companies will seek to understand and manage discharges to land in order to minimise negative impacts on land and soil quality.	Progressing	The company has demonstrated that it is progressing with this expectation through some land and soil quality monitoring and applying a mitigation hierarchy to limit releases likely to adversely impact land and soil, but it has not provided evidence of the full scope of the land and soil quality sampling.
2.5	<b>Air quality</b> Companies will seek to understand and manage discharges to air in order to minimise negative impacts on air quality.	Progressing	The company has demonstrated that it is progressing with this expectation through air quality monitoring and confirmation of compliance with Brazilian legal

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			requirements, but it has not provided evidence of the scope of air quality monitoring.
2.6	<b>Greenhouse gases</b> Companies will seek to measure, monitor and publicly disclose direct and indirect CO2 equivalent (GHG) emissions, and work towards economic reduction targets appropriate to the nature and scale of operations and relevant protocols.	Third-party verified	The company has demonstrated that it has implemented measures to monitor and publicly disclose direct and indirect CO2 equivalent (GHG) emissions and has developed a net zero strategy to set objectives and prioritise opportunities to reduce emissions using a broad range of approaches. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
2.7	<b>Energy consumption</b> 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.	Progressing	The company has demonstrated that it is progressing with this expectation by taking steps to improve energy efficiency, but it is currently focused on total energy consumption rather than per unit of production (as a more appropriate metric).
2.8	<b>Tailings management</b> Companies will dispose of or store tailings <sup>(2)</sup> in a manner that minimises the risk of impacts to the environment and human health in accordance with recognised standards when available.  <sup>(2)</sup> Including to design, build, operate, monitor and decommission for all life cycle stages.	Progressing	The company has demonstrated that it is progressing with this expectation by working towards conformance with the Global Industry Standard on Tailings Management (GISTM) at the Pitinga mine, which is expected by 2025.
2.9	<b>Hazardous waste management</b> 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.	Third-party verified	The company has demonstrated that it has implemented procedures to monitor and report the generation of hazardous waste and manage the risk of adverse impacts on human health and the environment. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
2.10	<b>Non-hazardous and inert waste management</b> 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.	Third-party verified	The company has demonstrated that it has implemented procedures to monitor and report the generation of non-hazardous and inert waste and manage the risk of adverse impacts on human health and the environment. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
2.11	<b>Banned substances</b> Companies will not use substances that are banned under international convention or local laws.	Conforming	The company has demonstrated that it conforms with this expectation through its Chemical Substances Standard, which requires compliance with legal and other requirements applicable to the management of hazardous chemical substances.
2.12	<b>Biodiversity protection</b> 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.	Progressing	The company has demonstrated that it is progressing with this expectation through the confirmation that biodiversity management and protection are being implemented in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca, but is in the process of improving its performance at Pitinga.
2.13	<b>Protected areas</b> 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.	Third-party verified	The company has demonstrated that it respects legally protected areas in accordance with local laws and has implemented measures to manage potential impacts of operations on adjacent zones. This aspect has been third-



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			party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
2.14	<b>Closure and reclamation</b> 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.	Progressing	The company has demonstrated that it is progressing with this expectation through the confirmation of closure and reclamation plans for Pitinga and Pirapora in Minsur's public 2022 Corporate Sustainability Report, but it has not provided evidence regarding estimation of closure costs or information on the financial and other instruments used as security for mine closure and rehabilitation.
2.15	<b>Training</b> 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.	Progressing	The company has demonstrated that it is progressing with this expectation through delivering training on environmental-related topics (supported by its ISO 14001 certification for Pirapora), but it has not provided comprehensive evidence of the training courses and the employees and contractors that attended at Pitinga.



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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 improved ratings in five standards of this Principle. It has achieved the highest rating of *third-party verified* in all of the standards through its public 2022 Corporate Sustainability Report verified by PWC, which covers Taboca. This report demonstrated the implementation of a health and safety (H&S) management system, safe working practices, documentation of incident investigations and follow-ups, and training on relevant aspects of this Principle.

STANDARD		RATING	ADDITIONAL INFORMATION
3.1	<b>Health and safety management systems</b> 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 implemented a H&S management system. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
3.2	<b>Safe working practices</b> 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 implemented measures to maintain safe and healthy working conditions. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
3.3	<b>Incident investigations</b> 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 documented reportable incident investigations using a transparent and inclusive procedure. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
3.4	<b>Incident follow up</b> 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 implemented corrective actions and monitored the effectiveness of such measures. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
3.5	<b>Training</b> 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 implemented training on relevant aspects of this Principle. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.

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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 improved ratings in five standards of this Principle. It has achieved the highest rating of *third-party verified* in five of the standards related to managing the risk of discrimination, forced labour, the worst forms and other forms of child labour, and engaging in freedom of association and collective bargaining with workers through the third-party verification by PWC of Minsur's public 2022 Corporate Sustainability Report, which covers Taboca. The company is progressing with the implementation of a labour management system, managing the risk of violence and harassment, remuneration, working hours and training on relevant aspects of this Principle through its labour-related policies, evidence of wages and benefits to workers confirmed in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca, and training evidence.

STANDARD		RATING	ADDITIONAL INFORMATION
4.1	<b>Labour management systems</b> Companies will work towards implementing a labour management system to control and monitor relevant aspects of this Principle 4.	Progressing	The company has demonstrated that it is progressing with this expectation through its labour-related policies and management of issues under Principle 4, but it has not provided evidence that there is a specific formal labour management system in place.
4.2a)	<b>Discrimination</b> Companies will implement an equality policy (including on gender) and not make employment related decisions based on gender, race, nationality, ethnic, social and indigenous origin, religion or belief, disability, age or sexual orientation unless clearly necessary due to inherent characteristics of the job.	Third-party verified	The company has demonstrated that it has implemented measures to manage the risk of discrimination. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
4.2b)	<b>Violence and harassment</b> 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	Progressing	The company has demonstrated that it is progressing with this expectation through its policies related to certain forms of harassment, and its Code of Ethics and Conduct rejects all types of violence and discrimination, but it has not provided evidence of procedures for the implementation of such policies.
4.3	<b>Remuneration</b> Companies will ensure workers receive fair remuneration <sup>(3)</sup> for standard and overtime hours worked that meets or exceeds the local legal minimum wage plus any applicable statutory benefits and provides equal pay for work of equal value.  <sup>(3)</sup> In the absence of a minimum wage the prevailing competitive industry wage or the living wage if known.	Progressing	The company has demonstrated that it is progressing with this expectation through its evidence of wages that exceed the legal minimum confirmed in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca and was audited by PWC, but it has not provided evidence of the payment of relevant statutory benefits. The Corporate Sustainability Report noted an unequal ratio of pay between men and women in the same job categories with regard to the implementation of equal pay for work of equal value, which was not explained in the report.
4.4	<b>Forced labour</b> Companies will not use or support slavery, servitude, forced or compulsory labour.	Third-party verified	The company has demonstrated that it has implemented measures to manage the risk of forced labour. This aspect has been third-party verified by PWC in Minsur's public

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			2022 Corporate Sustainability Report, which covers Taboca.
4.5	<b>Child labour – worst forms</b> 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.	Third-party verified	The company has demonstrated that it has implemented measures to manage the risk of the worst forms of child labour. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
4.6	<b>Child labour – other forms</b> Companies may employ children of minimum age 14 years, or older as defined by local laws, to undertake non-hazardous, light work that does constrain their ability to gain an education.	Third-party verified	The company has demonstrated that it has implemented measures to manage the risk of other forms of child labour. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
4.7	<b>Working hours</b> Companies will comply with local laws on working hours and provide paid annual and statutory leave, and ensure that workers undertake overtime on a voluntary basis and have at least one day of rest for every 7-day period <sup>(4)</sup> or as prescribed by local laws (whichever is higher).  <sup>(4)</sup> In circumstances such as shift work the averaging of working hours over a different period is permitted as recognised by the ILO and/or local laws.	Progressing	The company has demonstrated that it is progressing with this expectation through confirmation of regular and overtime hours within legal limits and provision of certain benefits in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca and was audited by PWC, but it has not provided evidence of paid annual leave and the voluntary basis of overtime and how often workers have a day of rest.
4.8	<b>Freedom of association and collective bargaining</b> Companies will engage with workers on freedom of association and collective bargaining as permitted by local laws.	Third-party verified	The company has demonstrated that it has implemented measures to engage with workers on freedom of association and collective bargaining. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
4.9	<b>Training</b> Companies will provide appropriate and periodic training for employees regarding relevant aspects of this Principle 4 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas.	Progressing	The company has demonstrated that it is progressing with this expectation through some evidence related to labour training, but the scope of training on other aspects of this Principle has not been defined.

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## PRINCIPLE 5: Engage with stakeholders using a participatory approach

### Overview of Principle Performance

The company has made improvements during this reporting period and has improved ratings in three standards of this Principle. It has achieved the highest rating of *third-party verified* in all of the standards through its public 2022 Corporate Sustainability Report verified by PWC, which covers Taboca. This report demonstrates the implementation of a systematic approach to stakeholder management, stakeholder mapping and engagement, grievance mechanism and training on relevant aspects of this Principle.

STANDARD		RATING	ADDITIONAL INFORMATION
5.1	<b>Stakeholder management</b> Companies will work towards implementing a systematic approach to stakeholder management to control and monitor relevant aspects of this Principle 5.	Third-party verified	The company has demonstrated that it has implemented measures towards a systematic approach to stakeholder management. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
5.2	<b>Stakeholder mapping and engagement</b> Companies will seek to identify and record the characteristics and interests of stakeholders affected by, or with the potential to affect, company activities, and plan a participatory approach to engagement including disadvantaged and vulnerable groups.	Third-party verified	The company has demonstrated that it has implemented stakeholder mapping and engagement and has provided evidence that this also includes disadvantaged and vulnerable groups. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
5.3	<b>Grievance mechanism</b> Companies will establish an appropriate grievance mechanism to receive, and facilitate resolution of, concerns raised by individuals, workers, communities or civil society organisations regarding company activities.	Third-party verified	The company has demonstrated that it has implemented a grievance mechanism that is publicly accessible on its website. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
5.4	<b>Training</b> 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.	Third-party verified	The company has demonstrated that it has implemented training on relevant aspects of this Principle. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.

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## PRINCIPLE 6: Manage negative impacts on, and contribute to development of, local communities and indigenous peoples

<b>Overview of Principle Performance</b>		<p>The company has made improvements during this reporting period and has improved the ratings of three standards of this Principle. It has achieved the highest rating of <i>third-party verified</i> in three of the standards related to implementing a systematic approach to the management of community and indigenous people, consultation and free, prior and informed consent (FPIC) through the third-party verification by PWC of Minsur's public 2022 Corporate Sustainability Report, which covers Taboca. Through its records of donations to the local community, the company evidenced it conforms with the expectation related to contributing to local economic development. It is progressing with the expectations related to community health and safety, land rights, use and access, natural resource use and availability, cultural heritage protection and training on relevant aspects of this Principle through its Social Management System Standard, related policies and procedures, and training records. The company could provide evidence for the standards related to physical and economic displacement to improve its rating.</p>	
STANDARD		RATING	ADDITIONAL INFORMATION
6.1	<b>Community and indigenous people management</b> Companies will consider implementing a systematic approach to the management of community and indigenous peoples' issues to control and monitor relevant aspects of this Principle 6.	Third-party verified	The company has demonstrated that it implemented a systematic approach to the management of community and indigenous peoples' issues. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
6.2	<b>Community health and safety</b> 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 its Social Management System Standard that refers to community health and safety, but it has not provided evidence that confirms reasonable measures are implemented with the goal of eliminating negative health and safety impacts of local communities.
6.3	<b>Consultation</b> Companies will plan a process of consultation that enables local communities and indigenous peoples to express their views on risks, impacts and mitigation measures, and allows the company to consider and respond to them.	Third-party verified	The company has demonstrated that it implemented consultation that enables local communities to express their views. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
6.4	<b>Free, prior and informed consent (FPIC)</b> Companies will seek the FPIC of indigenous peoples where their lands, access to natural resources or cultural heritage may be impacted by company activities.	Third-party verified	The company has demonstrated that it implemented measures to seek the Free, Prior and Informed Consent (FPIC) of indigenous peoples where their lands, access to natural resources or cultural heritage may be impacted by company activities. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
6.5	<b>Land rights, use and access</b> Companies will seek to anticipate and avoid or minimise adverse impacts on land rights, land use and access to land and compensate for any significant residual impacts.	Progressing	The company has demonstrated that it is progressing with this expectation through its policies to anticipate and avoid or minimise adverse impacts on land rights, land use and access to land and compensate for any significant residual impacts and evidence of implementation with

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			respect to Indigenous peoples; but it has not provided evidence of implementation for other local communities.
6.6	<b>Physical displacement (resettlement)</b> Companies will seek to avoid or minimise involuntary resettlement and take appropriate measures to mitigate adverse impacts on displaced persons.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by demonstrating its existing and planned tin-related sites and operations will not require physical displacement or developing procedures to avoid, reduce and/or compensate physically displaced people where such voluntary or involuntary displacement has occurred.
6.7	<b>Economic displacement (livelihoods)</b> 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.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by demonstrating its existing and planned tin-related sites and operations will not result in economic displacement or developing procedures to avoid, reduce and/or compensate economically displaced people where such displacement has occurred.
6.8	<b>Local economic development</b> Companies will seek to contribute to the economic development of local communities and indigenous peoples.	Conforming	The company has demonstrated that it conforms with this expectation through its records of donations to the local community, which contribute to local development and assistance initiatives.
6.9	<b>Natural resource use and availability</b> Companies will seek to understand and minimise negative impacts on access to and availability of natural resources <sup>(5)</sup> by local communities and indigenous people.  <sup>(5)</sup> Including air, sunlight, soil, and water.	Progressing	The company has demonstrated that it is progressing with this expectation through its environmental management systems and implementation of related environmental protection measures, but it has not provided evidence that the availability of natural resources to local communities is considered as a specific issue.
6.10	<b>Cultural heritage protection</b> Companies will anticipate and wherever possible avoid adverse impacts on cultural heritage; when avoidance is not possible, companies will minimise, mitigate and/or compensate for such impacts.	Progressing	The company has demonstrated that it is progressing with this expectation through the identification of cultural heritage in areas affected by the company's sites and operations and the development of a management plan to avoid, minimise, or compensate negative impacts on such heritage, but its focus is on tangible rather than intangible cultural aspects.
6.11	<b>Training</b> Companies will provide appropriate and periodic training for employees regarding aspects of this Principle 6 relevant to interactions with local communities and indigenous people that may occur during the course of their work. Companies will require onsite contractors to undertake the same training when relevant to their specific role.	Progressing	The company has demonstrated that it is progressing with this expectation through its training records on the Code of Ethics and Conduct, covering some but not all aspects relevant to this Principle.

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

### Overview of Principle Performance

The company has made improvements during this reporting period and has improved the rating of one standard of this Principle. It achieved the highest rating of *third-party verified* in two of the standards related to implementing a systematic approach to human rights management and guiding private security personnel on meeting the requirements of the Voluntary Principles on Security and Human Rights (VPSHR) through the third-party verification by PWC of Minsur's public 2022 Corporate Sustainability Report, which covers Taboca. Through its training attendance records and confirmation of training in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca, the company evidenced it conforms with the expectation related to training on relevant aspects of this Principle. The company has demonstrated that it is progressing in responsible sourcing according to international expectations, including the OECD Due Diligence Guidance 3T supplement. During the RMAP audit period the company reported mineral supply from their own mine in Brazil, which the company determined to be of low risk. Taboca has a public Responsible Mineral Supply Policy and Due Diligence (Step 5) Report available on its website and is on the RMAP conformant list with an audit dated June 2021 which used the audit protocol of '2017'. The company also commissioned a separate assessment which concluded that Taboca sources, processes, and transports only tin from its own mine and the mine does not present potential harm related to OECD Annex II risks. The RMAP 2017 standard and assessment processes have not yet been confirmed as fully OECD-aligned publicly.

STANDARD		RATING	ADDITIONAL INFORMATION
7.1	<b>Human rights management</b> Companies will work towards implementing a systematic approach to human rights management to control and monitor relevant aspects of this Principle 7 in accordance with internationally recognised human rights frameworks and relevant domestic laws.	Third-party verified	The company has demonstrated that it has implemented measures towards a systematic approach to human rights management. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
7.2	<b>Use of private or state security personnel</b> Companies using direct or contracted workers to provide security will be guided by the Voluntary Principles on Security and Human Rights and by applicable local law.	Third-party verified	The company has demonstrated that it has implemented measures for security personnel to be guided by the Voluntary Principles on Security and Human Rights (VPSHR). This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
7.3	<b>Responsible sourcing</b> Companies <sup>(6,7)</sup> will evaluate potential risks, seek to avoid support to conflict, human rights and other significant abuses and publicly report on their efforts according to international expectations and laws, in particular the OECD Due Diligence Guidance 3T Supplement <sup>(8)</sup> .  <sup>(6)</sup> Companies with smelters will seek to be third-party assessed against recommended criteria. <sup>(7)</sup> Companies without smelters will seek to apply aspects of the recommended criteria relevant to their own circumstances <sup>(8)</sup> The criteria recommended for standard 7.3 is the ITA-RMI Assessment Criteria for Tin Smelting Companies v2 (Mar 2021) criteria 7.3. Other criteria may be utilised if deemed equivalent after equivalence checks against criteria 7.3 and 7.3 guidance by ITA experts.	Progressing	The company has demonstrated that it is progressing in responsible sourcing according to international expectations, including the OECD Due Diligence Guidance 3T supplement. During the RMAP audit period the company reported mineral supply from their own mine in Brazil, which the company determined to be of low risk. Taboca has a public Responsible Mineral Supply Policy and Due Diligence (Step 5) Report available on its website and is on the RMAP conformant list with an audit dated June 2021 which used the audit protocol of '2017'. The company also commissioned a separate assessment which concluded that Taboca sources, processes, and transports only tin from its own mine and the mine does not present potential harm related to OECD Annex II risks. The RMAP 2017 standard and assessment processes



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			have not yet been confirmed as fully OECD-aligned publicly. The company could add a description of the management process for identifying and managing risks to the supply chain policy in reference to the existing procedure and specify the frequency of policy updates. The company could provide the name of the individual auditor and qualifications.
7.4	<b>Training</b> 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.	Conforming	The company has demonstrated that it conforms with this expectation through its training attendance records and confirmation of training in Minsur's public 2022 Corporate Sustainability Report.



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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 made improvements during this reporting period and achieved the highest rating of *third-party verified* in one standard of this Principle. Through its public 2022 Corporate Sustainability Report verified by PWC, the company evidenced that it is positively influencing its suppliers of goods and services to work towards the Tin Code's expectations. It does not source minerals or other tin materials from external parties, hence most of the standards of this Principle are not relevant to the company.

STANDARD		RATING	ADDITIONAL INFORMATION
8.1	<b>Suppliers of ASM produced minerals, general</b> Companies will request suppliers declare that they will work towards understanding their supply chain and communicating through suppliers the objectives of International Tin's Code, information and guidance to encourage improvements.	Not relevant	This expectation is not relevant as the company does not source minerals from external parties.
8.2	<b>Principle 1 ASM minerals (compliance and policies)</b> Suppliers will be requested to communicate the importance of formalisation and potential opportunities to engage in practical projects encouraging formalisation of ASM as appropriate (based on feedback) to the production area.	Not relevant	This expectation is not relevant as the company does not source minerals from external parties.
8.3	<b>Principle 2 ASM minerals (environment)</b> Suppliers will be requested to communicate guidance on managing environmental impacts as well as potential opportunities to engage in practical projects encouraging implementation by ASM as appropriate to the production area.	Not relevant	This expectation is not relevant as the company does not source minerals from external parties.
8.4	<b>Principle 3 ASM minerals (health and safety)</b> Suppliers will be requested to communicate guidance on managing health and safety impacts as well as potential opportunities to engage in practical projects encouraging implementation by ASM as appropriate to the production area.	Not relevant	This expectation is not relevant as the company does not source minerals from external parties.
8.5	<b>Principle 4 ASM minerals (labour)</b> Suppliers will be requested to communicate guidance to raise awareness regarding concerns over forced or compulsory labour, and the worst forms of child labour as well as potential opportunities to engage in practical projects encouraging implementation by ASM as appropriate to the production area.	Not relevant	This expectation is not relevant as the company does not source minerals from external parties.
8.6	<b>Principle 6 ASM minerals (communities)</b> Suppliers will be requested to communicate guidance on negotiating with local communities and indigenous peoples regarding access to land.	Not relevant	This expectation is not relevant as the company does not source minerals from external parties.
8.7	<b>Principle 7 ASM minerals (human rights and conflict)</b> Suppliers will be requested to communicate guidance to raise awareness regarding concerns over serious human rights abuses and conflict, as well as potential opportunities to engage in practical projects encouraging implementation by ASM as appropriate to the production area.	Not relevant	This expectation is not relevant as the company does not source minerals from external parties.
8.8	<b>Suppliers of LSM produced minerals</b> 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 minerals from external parties.
8.9	<b>Suppliers of secondary materials</b> 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.



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8.10	<b>Suppliers of goods and services</b> Companies will request major suppliers meet or work towards principles of this Tin Code.	Third-party verified	The company has demonstrated that it has implemented measures to require major suppliers of goods and services to work towards the principles of this Tin Code. This aspect has been third-party verified by PWC in Minsur's public 2022 Corporate Sustainability Report, which covers Taboca.
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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 communicates information on tin, and the tin industry, to users in the value chain and wider stakeholders with no noted breaches under data protection laws.

STANDARD		RATING	ADDITIONAL INFORMATION
9.1	<b>Understanding potential impacts of tin</b> Companies will seek to advance the understanding of the properties of tin and any potential effects on human health and the environment through sound science and data.	Conforming	Through its membership of International Tin Association, the company conforms with the expectation to regularly support activities to review, lead and advance understanding of the properties and potential effects of tin as found necessary.
9.2	<b>Encouraging safe and appropriate use</b> Companies will support research, innovation and collaboration that promotes safe and efficient production, use and recycling of tin, including to ensure regulatory compliance and efficient use of energy and natural resources	Conforming	Through its membership of International Tin Association, the company conforms with the expectation to regularly support research and innovation and leading collaboration that promotes the safe, appropriate, and efficient use of tin.
9.3	<b>Communicating appropriate information</b> Companies will communicate accurate information on impacts and use of its products, to workers, users in the value chain and wider stakeholders, accounting for the need for appropriate confidentiality.	Conforming	The company has demonstrated that it conforms with this expectation as it discloses information relating to its own sites and operations and has provided evidence of its contribution to the disclosure of more general information related to tin and the tin industry on the public website and other channels, with no noted breaches under data protection laws.

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## PRINCIPLE 10: Work towards reporting against the International Tin Code

### Overview of Principle Performance

The management and staff of Taboca have taken ownership of reporting on the Tin Code and there is a clear commitment to providing evidence on conformance and making continued progress with the standards of the Tin Code. They proactively worked with the Independent External Assessor and the International Tin Association to develop this report on the Tin Code, conforming with most of the reporting expectations. The company is progressing in the expectation related to policy review through the periodic review of some but not all of its published policies.

STANDARD		RATING	ADDITIONAL INFORMATION
10.1	<b>Policy review</b> Companies will review published policies at least annually to reflect any changes to company expectations in relation to standard 1.1	Progressing	The company has demonstrated that it is progressing with this expectation through the periodic review of some but not all of the published policies.
10.2	<b>Communicating reporting information</b> 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 Taboca agreed to the publication of this report on activities against the Principles and Standards of the Tin Code.
10.3	<b>Management review</b> Companies will ensure the above public information related to the Code is approved by senior responsible management	Conforming	The management of Taboca approved the content of this report.

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## Appendix A – Description of Tin Code reporting

**Evidence review process:** The assessment of conformance with the Principles and Standards relies on detailed evaluation of documentary evidence and discussion with the company to ensure a full understanding of progress. ITA encourages members to provide maximum available information and collates this into an evidence dossier for submission to the Independent Assessor. During a period of feedback and consultation the company may submit further evidence to clarify or add to the information originally provided in order to improve accuracy. The Independent Assessor then determines the final Rating and agrees the text included in this report.

**The Independent Assessor:** ITA engages an expert to make the assessment of evidence separately and independently from the views of the ITA or its members. The Independent Assessor for this report is a consulting firm with more than 25 years' experience working on environmental and social issues and impacts in the natural resource sector. It specialises in analysis, prevention and management of environmental and social issues in the oil and gas, mining and aggregates industries worldwide and is familiar with large scale and artisanal mining, and acts as auditor and/or advisor to other commodity standards initiatives such as Bettercoal.

**Reporting guide:** The 'visual progress guide' on the title page is a general representation of the proportion of ratings overall.

Not Relevant	The Standard is not appropriate or does not apply to the company.
Third-party verified	Company activity has been verified by a third party recognised qualified body, for example during audit or inspection.
Conforming	Company activity is formally documented and implemented with evidence of conformance with the Standard.
Progressing	Company activity is documented but may benefit from formalisation in a procedure or expansion to the Standard.
Informal	Company activity is underway but may benefit from being documented more formally to the Standard.
Inadequate	There is insufficient evidence available to achieve other ratings.

**Additional information:** This provides information on the evidence that was made available by the company to demonstrate its activities and show progress.