
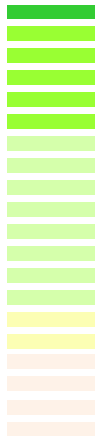


INTERNATIONAL TIN CODE REPORT: PT TIMAH Tbk

GENERAL INFORMATION		
Company details	<div>PT. Timah Tbk</div> <div>Jl. Jenderal Sudirman 51, Pangkal Pinang 33121, Bangka, Indonesia</div> <div></div>	<div></div> <div>Visual Progress Guide</div>
Date of this report	February 2022 – January 2023	
Date of previous report	November 2019 – October 2020	
Report author(s)	Independent External Assessor Programme Manager (Tin Code), International Tin Association Ltd	
Report verified by	Director of Business Development	
Contact information	tincode@internationaltin.org	
About our company	<p>PT Timah Tbk is an Indonesian state-owned enterprise established in 1976, which carries out tin mining and smelting as well as other activities such as manufacture of tin products. It is the largest concession holder of onshore and offshore tin mining areas in Indonesia. The company is based in Pangkalpinang, Bangka Belitung Province and its operational areas relating to tin are in Bangka Belitung Province and Riau Province, Indonesia.</p> <p>PT Timah Tbk operates its own onshore and offshore tin mining areas, obtains concentrate from local partners and performs smelting and refining at the Kundur and Mentok smelters, which are the scope of this Tin Code report. As a state-owned enterprise the company has a role to manage partners working on its concessions. PT Timah Tbk’s due diligence report relevant to the RMAP audit period (1 July 2018 - 25 September 2021) stated that it does not source from any Conflict-Affected and High-Risk Areas (CAHRA) and that all primary tin ore is solely sourced from their Indonesian mining concessions for their Muntok and Kundur smelters.</p> <p>PT Timah Tbk holds ISO 9001, ISO 14001, ISO 37001 and ISO 45001 certifications. The company has over 6,000 employees in permanent, contract and outsourced roles.</p> <p>The company’s tin is registered on the London Metal Exchange (LME) under the following brands ‘Kundur’ and ‘Mentok’.</p>	
Significant changes from previous report	<p>This is the third Tin Code report from the company, and it demonstrates the steps PT Timah Tbk 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, including:</p>	

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	<ol style="list-style-type: none"> 1. Achieving third-party verification for greenhouse gas emissions (2.6), energy consumption (2.7) and biodiversity protection (2.12) through verified public reporting in the 2022 Sustainability Report. 2. Progressing with water consumption and availability (2.3), training on labour issues (4.9), community and indigenous peoples management (6.1), free, prior and informed consent (FPIC) (6.4), land rights, use and access (6.5), economic displacement (6.7), human rights management (7.1) and positively influencing ASM suppliers on formalisation (8.2) and environmental impacts (8.3). 3. Providing some evidence related to physical displacement (6.6) informally addressing this standard. <p>The company could regain higher ratings by providing implementation evidence on several standards which were downgraded due to a lack of supporting evidence.</p> <p>Among other changes, Standard 8.9 related to suppliers of secondary materials has now been assessed as relevant to the company.</p> <p>Notes:</p> <ol style="list-style-type: none"> 1) <i>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.</i>
Further information and references	<p>Since the finalisation of this Tin Code report (up to January 2023), there were reports of a national corruption investigation into Indonesian tin mining. This investigation uncovered collusion between certain individuals including three former PT Timah Tbk officials, a former government official from the Ministry of Energy and Mineral Resources, a number of private smelters, and businessmen. Their activities related to illegally sourcing tin from within PT Timah Tbk's concessions reported to have taken place approximately between 2015 and 2022. The investigation, which took place between 2023 and 2025, resulted in convictions of these individuals.</p> <p>This information overlaps with the period of this Tin Code report and is relevant to the following standards. While some remain unaffected, others confirmed previously identified areas for improvement:</p> <ol style="list-style-type: none"> 1. Management system (1.2); While PT Timah Tbk was previously rated as 'third-party verified', this was lowered in this report to 'progressing' given the serious nature and extended duration of the criminal activities by individuals in senior company roles subsequently revealed during the national corruption investigation, which demonstrates that business integrity has not been fully addressed. While the company demonstrated activities above and beyond the corruption case, it did not provide evidence that all its sites are covered by ISO 37001 certification (anti-bribery management systems). 2. Legal compliance (1.3); PT Timah Tbk maintains policies, licences and other documents in place to comply with relevant local laws, holds relevant ISO certifications and provided evidence of legal compliance with regard to its own operations. However, for the period of this report (February 2022 – January 2023) the actions of the subsequently convicted individuals worked to subvert the company's systems for maintaining legal compliance and the rating has therefore been lowered to 'progressing'. 3. Business integrity (1.4); While PT Timah Tbk was previously rated as 'conforming', this has been lowered in this report in consideration of the corruption investigation. In addition, the requirements for this standard were strengthened in a May 2022 review of the Tin Code. Since then, additional evidence regarding the implementation of anti-competitive and facilitation payment procedures has been required, which the company has developed and implemented at most but not all of its business units.

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4. Transparency (1.5); Indonesia is an EITI implementing country and the company has provided evidence of its extensive financial reporting obligations and is included in the most recent national EITI report for Indonesia from 2021. However, for the period of this report (February 2022 – January 2023) the actions of the subsequently convicted individuals were not identified during the collation of information submitted by PT Timah Tbk to EITI Indonesia and the rating has therefore been lowered to 'progressing'.
5. Responsible sourcing (7.3); PT Timah Tbk achieved ratings of 'informal' and 'progressing' in the past and the current Tin Code report. This reflected gaps in alignment with the OECD Guidance For Responsible Sourcing of Minerals from Conflict Affected and High Risk Areas (DDG) in company actions and external audit systems (RMAP). PT Timah Tbk does not consider Indonesia to be a conflict affected and high risk area (CAHRA). ITA also further strengthened expectations for this Standard in a May 2022 review and now also offers a new Smelter Assessment Criteria for tin producers under the Code with 100% OECD aligned standards.
6. Principle 8: PT Timah Tbk has achieved mixed ratings for Standards 8.1 to 8.7 which expect the company to engage ASM mineral suppliers and encourage better practices aligned with the principles of the Tin Code. While some communication efforts and project work was undertaken, in general, opportunities to strengthen the company engagement, guidance and monitoring of ASM suppliers existed and remain. PT Timah Tbk has also been rated as 'inadequate' against standard 8.8 which expects the company to communicate Code principles to large scale mineral suppliers. The company did not provide information on any major suppliers for its Tin Code reports.

It has also been considered that as a company PT Timah Tbk fully cooperated with the investigation and the implicated individuals are no longer employed by the company. PT Timah Tbk remains committed to transparently reporting on improvements through annual Tin Code reporting and continues to participate in other sustainability reporting frameworks.

1. [PT Timah website](#)
2. [Whistleblowing mechanism](#)
3. [2022 Sustainability Report](#)
4. [2022 Annual Report](#)
5. [Conflict Minerals Policy](#)
6. [Due Diligence Report](#)
7. [Responsible Minerals Assurance Process Assessment \(RMAP\) Report – Kundur smelter](#)
8. [Responsible Minerals Assurance Process Assessment \(RMAP\) Report – Mentok smelter](#)



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

Overview of Principle Performance

The company has achieved a high rating of *conforming* in the expectations related to policies whistleblowing and training in relevant aspects of this Principle. It has achieved this through the implementation of comprehensive policies that support legal compliance and improve practices with respect to the expectations of the Tin Code, implementation of a whistleblowing procedure and records of training. It is progressing with the expectations related to management systems, legal compliance, business integrity and transparency.

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.	Conforming	The company has demonstrated that it conforms with this expectation through developing and publishing policies to support legal compliance and improve practices with respect to the expectations of the Tin Code.
1.2	Management system Companies will work towards implementing appropriate management systems to control and monitor relevant aspects of this Principle 1.	Progressing	The company has demonstrated that it is progressing with this expectation through developing and implementing a formal system to manage legal compliance (Standard 1.3) and governance issues - whistleblowing (Standard 1.6), but it has not provided evidence that business integrity (Standard 1.4) has been fully addressed.
1.3	Legal compliance Companies will have and keep up to date all business registrations, licences and other documents necessary to legally carry out business activity and otherwise comply with relevant local laws, including with health and safety and environmental requirements.	Progressing	The company has demonstrated that it is progressing with this expectation as it maintains policies, licences and other documents in place to comply with relevant local laws, holds relevant ISO certifications and provided evidence of legal compliance with regard to its own operations. However, the actions of the subsequently convicted individuals worked to subvert the company's systems for maintaining legal compliance.
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 procedures to record and avoid anti-competitive behaviour, corruption and bribery, including facilitation payments at some but not all of its business units. The company has cooperated with national agencies in the corruption investigation into tin mining, which saw some of its former officials sentenced as a result. See 'Further Information and References' for additional information.
1.5	Transparency Companies will support the implementation of the principles of the Extractive Industries Transparency Initiative (EITI) individually or through joint efforts, including through appropriate reporting ⁽¹⁾ ⁽¹⁾ Reporting is required in an implementing country of EITI.	Progressing	Indonesia is an EITI implementing country. The company has provided evidence of its extensive financial reporting obligations and is included in the most recent national EITI report for Indonesia from 2021. However, Indonesia achieved a fairly low score in implementing the 2019 EITI Standard.



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1.6	Whistleblowing Companies will develop and implement whistleblowing procedures to enable employees and stakeholders to report concerns related to company activities, including relevant expectations of the Tin Code.	Conforming	The company has demonstrated that it conforms with this expectation through developing and implementing whistleblowing procedures that are accessible to internal and external stakeholders.
1.7	Training Companies will work towards implementing appropriate and periodic training for employees regarding relevant aspects of this Principle 1 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas.	Conforming	The company has demonstrated that it conforms with this expectation through implementing a training programme for employees that includes training activities 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 has improved the rating of five standards of this Principle. The company has achieved the highest rating of *third-party verified* in three expectations of this Principle through developing and implementing procedures to measure, monitor and publicly disclose direct and indirect CO2 equivalent (GHG) emissions, energy saving management measures and targets, and biodiversity management and protection measures (onshore). The company has achieved two ratings of *conforming* through providing evidence of closure and reclamation plans and the allocation of suitable financial resources to cover future works and providing training on environment-related topics to its employees and contractors. It is progressing with the expectations related to environmental management systems, water quality (onshore), water consumption, land and soil quality, air quality, hazardous and non-hazardous waste management (onshore), protected areas (onshore), and closure and reclamation (offshore). The company could improve its rating by providing evidence related to water quality (offshore), tailings management (onshore and offshore), hazardous and non-hazardous waste management (offshore), banned substances, biodiversity protection (offshore) and protected areas (offshore).

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.	Progressing		The company has demonstrated that it is progressing with this expectation through implementing appropriate environmental management systems at its smelter facilities and some mining sites that control and monitor relevant aspects of Principle 2. However, evidence defining the environmental management systems implemented at some onshore mining operations and to control adverse impacts at offshore mining locations has not been provided.
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.	Progressing ¹	Inadequate ²	Terrestrial: The company has demonstrated that it is progressing with this expectation at its smelter sites 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. However, evidence defining monitoring and management procedures at onshore mining locations has not been provided. Offshore: The company did not provide evidence that it has monitoring and management procedures and data related to marine water quality and discharges in offshore mining areas. The company could improve its rating by

¹ 2.2 Water quality - Terrestrial

² 2.2 Water quality - Offshore

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				providing evidence of how it monitors and manages marine water quality in its offshore operations.
2.3	Water consumption and availability Companies will seek to reduce water consumption in their operations in order to minimise negative impacts on water availability.	Progressing		The company has demonstrated that it is progressing with this expectation through monitoring and seeking to reduce water consumption at its smelter sites, but it has not provided evidence of similar practices at onshore mining sites.
2.4	Land and soil quality Companies will seek to understand and manage discharges to land in order to minimise negative impacts on land and soil quality.	Progressing		The company has demonstrated that it is progressing with this expectation through providing limited evidence related to this expectation, focused on the ISO 14001 certified management of discharges and emissions at its smelter sites. The company could improve its rating by providing soil and land quality monitoring locations, soil and land regulated quality targets and soil and land quality monitoring data for both smelter and onshore mining sites.
2.5	Air quality Companies will seek to understand and manage discharges to air in order to minimise negative impacts on air quality.	Progressing		The company has demonstrated that it is progressing with this expectation through monitoring air quality at its smelter sites, but it has not provided evidence for its onshore mining locations.
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.	Third-party verified		The company has provided evidence that it implemented procedures to measure, 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 has been third-party verified by Moores Rowland in the 2022 Sustainability Report.
2.7	Energy consumption Companies will seek to identify technically and financially feasible measures for reducing the direct and indirect consumption of energy per unit of production or increasing the share from renewable sources.	Third-party verified		The company has provided evidence that it developed and implemented energy saving management measures and targets, including initiatives to increase the use of renewable energy sources. This has been third-party verified by Moores Rowland in the 2022 Sustainability Report.
2.8	Tailings management Companies will dispose of or store tailings ⁽²⁾ in a manner that minimises the risk of impacts to the environment and human health in accordance with recognised standards when available. ⁽²⁾ Including to design, build, operate, monitor and decommission for all life cycle stages.	Inadequate ³	Inadequate ⁴	Terrestrial: The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence on how it designs, constructs, operates and monitors the tailings storage facilities using appropriately trained specialists. Offshore: The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence on how it manages tailings in the offshore environment.

³ 2.8 Tailings management - Terrestrial

⁴ 2.8 Tailings management - Offshore

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2.9	Hazardous waste management Wherever possible companies will avoid the generation of hazardous wastes; where this is not possible companies will manage and dispose of wastes in a manner that minimises negative impacts on human health and the environment.	Progressing ⁵	Inadequate ⁶	<p>Terrestrial: The company has demonstrated that it is progressing with this expectation through developing and implementing procedures to monitor and report the generation of hazardous waste and manage the risk of adverse impacts on human health and the environment at its smelter sites. However, evidence of the same has not been provided for the company's onshore mining sites.</p> <p>Offshore: The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence on how it manages hazardous wastes in the offshore environment.</p>
2.10	Non-hazardous and inert waste management Wherever possible companies will minimise the production of non-hazardous and inert wastes and consider reuse and recycling options before disposing of them in an appropriate manner.	Progressing ⁷	Inadequate ⁸	<p>Terrestrial: The company has demonstrated that it is progressing with this expectation through developing and implementing procedures to monitor and report the generation of hazardous waste and manage the risk of adverse impacts on human health and the environment at its smelter sites. However, evidence of the same has not been provided for the company's onshore mining sites.</p> <p>Offshore: The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence on how it manages non-hazardous and inert wastes in the offshore environment.</p>
2.11	Banned substances Companies will not use substances that are banned under international convention or local laws.	Inadequate		<p>The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of the procedures it uses to maintain an up-to-date list of substances banned internationally and nationally and ensure these are not used at any of its sites or operations.</p>
2.12	Biodiversity protection Companies will seek to understand potential impacts on biodiversity and avoid activities that significantly modify or degrade critical natural habitats through an appropriate action plan.	Third-party verified ⁹	Inadequate ¹⁰	<p>Terrestrial: The company has demonstrated that it has developed and implemented biodiversity management and protection measures. This aspect has been third-party verified through its assured data provided in the 2022 Sustainability Report.</p> <p>Offshore: The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of the procedures it uses to ensure it does not extract from critical natural habitats in the marine environment and disposes of tailings so that these cannot be dispersed by currents, tidal movements or other</p>

⁵ 2.9 Hazardous waste management - Terrestrial

⁶ 2.9 Hazardous waste management - Offshore

⁷ 2.10 Non-hazardous and inert waste management – Terrestrial

⁸ 2.10 Non-hazardous and inert waste management - Offshore

⁹ 2.12 Biodiversity protection - Terrestrial

¹⁰ 2.12 Biodiversity protection - Offshore

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				naturally occurring transport mechanisms into critical natural habitats.
2.13	Protected areas Companies will respect legally protected areas in accordance with local laws and will seek to understand and manage potential impacts of operations on adjacent zones.	Progressing ¹¹	Inadequate ¹²	Terrestrial: The company has demonstrated that it is progressing with this expectation through providing evidence that it respects legally protected areas in accordance with local laws and seeks to understand and manage potential impacts of operations on adjacent zones, but it has not provided evidence of monitoring procedures and data. Offshore: The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of the procedures it uses to ensure it does not extract from protected areas in the marine environment and disposes of tailings so that these cannot be dispersed by currents, tidal movements or other naturally occurring transport mechanisms into protected areas.
2.14	Closure and reclamation Companies will allocate adequate financial resources to enable implementation of closure and rehabilitation of operations in accordance with local requirements and expectations of key stakeholders.	Conforming ¹³	Progressing ¹⁴	Terrestrial: The company has demonstrated that it conforms with this expectation as it has provided evidence of closure and reclamation plans and the allocation of suitable financial resources to cover future works. Offshore: The company has demonstrated that it is progressing with this expectation through publicly confirming it has offshore reclamation plans for seven offshore areas, but it has not provided evidence of the copies of each.
2.15	Training Companies will work towards implementing appropriate and periodic training for employees regarding relevant aspects of this Principle 2 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas.	Conforming		The company has demonstrated that it conforms with this expectation as it delivers training on environment-related topics to its employees and contractors.

¹¹ 2.13 Protected areas - Terrestrial

¹² 2.13 Protected areas - Offshore

¹³ 2.14 Closure and reclamation - Terrestrial

¹⁴ 2.14 Closure and reclamation - Offshore

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PRINCIPLE 3: Seek continual improvement of health and safety performance

Overview of Principle Performance

The company has achieved the highest rating of *third-party verified* in the expectation related to training through developing and implementing appropriate and periodic training for employees regarding relevant aspects of occupational health and safety. It has achieved the high rating of *conforming* for most other standards in this Principle through maintaining safe and healthy working conditions, documenting reportable health and safety incidents using a transparent and inclusive procedure, and defining and implementing corrective actions in a timely fashion and monitoring the effectiveness of such actions following reportable health and safety incidents. The company is progressing with the expectation related to health and safety management systems.

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.	Progressing	The company has demonstrated that it is progressing with this expectation through implementing an occupational health and safety management system and achieving ISO 45001 certification at its smelter sites and some mining sites, but it has not provided evidence of the health and safety management system implemented at sites that do not have 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.	Conforming	The company has demonstrated that it conforms with this expectation as it maintains safe and healthy working conditions by implementing measures that minimise and seek to eliminate workplace fatalities, injuries and occupational diseases.
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.	Conforming	The company has demonstrated that it conforms with this expectation as it documents reportable health and safety incidents using a transparent and inclusive procedure that allows affected workers to provide input.
3.4	Incident follow up Following a reportable health and safety incident, companies will define and implement corrective actions in a timely fashion and monitor the effectiveness of such actions.	Conforming	The company has demonstrated that it conforms with this expectation as it defines and implements corrective actions in a timely fashion and monitors the effectiveness of such actions following reportable health and safety incidents.
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 developed and implemented appropriate and periodic training for employees regarding relevant aspects of occupational health and safety. This aspect has been third-party verified in its 2022 Sustainability Report and partial ISO 45001 certification.

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PRINCIPLE 4: Seek continual improvement in labour practices

Overview of Principle Performance

The company has made improvements during this reporting period and has improved the rating of one standard of this Principle. The company has achieved a high rating of *conforming* in the expectations related to labour management systems, remuneration, and freedom of association through implementation of a Collective Work Agreement and labour-related policies. It is progressing with expectations related to working hours and the training of employees on some relevant aspects of this Principle. The company has provided limited information and informally addresses the expectations related to managing the risk of discrimination, violence and harassment, forced labour and worst and other forms of child labour.

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 as it has implemented labour-related policies and systems to manage issues under Principle 4.
4.2a)	Discrimination Companies will implement an equality policy (including on gender) and not make employment related decisions based on gender, race, nationality, ethnic, social and indigenous origin, religion or belief, disability, age or sexual orientation unless clearly necessary due to inherent characteristics of the job.	Informal	The company has stated it avoids discrimination during recruitment processes in its Determination of Human Rights Policy Guidelines and Collective Work Agreement, addressing informally this expectation. The company could improve its rating by providing the procedures it uses to achieve this.
4.2b)	Violence and harassment Companies will avoid practices that may result in physical, psychological, sexual or economic harm to persons in the workplace, including gender-based violence and harassment	Informal	The company includes the prevention of violence and harassment in its Labour Policy, addressing informally this expectation. The company could improve its rating by undertaking a risk assessment of workplace violence and harassment, developing measures to prevent and control practices that may result in physical, psychological, sexual or economic harm to persons in the workplace and make available a procedure for addressing complaints or grievances raised by employees and contractors related to workplace violence or harassment.
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 as it has provided evidence of wages that exceed the legal minimum, fair payment for overtime, the payment of relevant statutory benefits and equal pay for work of equal value.
4.4	Forced labour Companies will not use or support slavery, servitude, forced or compulsory labour.	Informal	The company has stated in its 2022 Sustainability Report that forced labour is prohibited, addressing informally this expectation. The company could improve its rating by providing evidence of a procedure implemented to avoid the use or support of slavery, servitude, forced or compulsory labour, including the screening of third-party employment agencies the company uses.

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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.	Informal	The company has stated in its 2022 Sustainability Report that child labour is prohibited, addressing informally this expectation. The company could improve its rating by providing evidence of a procedure implemented to ensure the company does not engage in the worst forms of child labour.
4.6	Child labour – other forms Companies may employ children of minimum age 14 years, or older as defined by local laws, to undertake non-hazardous, light work that does constrain their ability to gain an education.	Informal	The company has stated in its 2022 Sustainability Report that child labour is prohibited and will only employ adults (18 years and older), addressing informally this expectation. The company could improve its rating by providing evidence of a procedure implemented to ensure the company does not employ workers under the age of 18.
4.7	Working hours Companies will comply with local laws on working hours and provide paid annual and statutory leave, and ensure that workers undertake overtime on a voluntary basis and have at least one day of rest for every 7-day period ⁽⁴⁾ or as prescribed by local laws (whichever is higher). ⁽⁴⁾ In circumstances such as shift work the averaging of working hours over a different period is permitted as recognised by the ILO and/or local laws.	Progressing	The company has demonstrated that it is progressing with this expectation through providing evidence that normal and overtime hours are within legal limits and provision of statutory benefits, but it has not provided evidence confirming the voluntary basis of overtime.
4.8	Freedom of association and collective bargaining Companies will engage with workers on freedom of association and collective bargaining as permitted by local laws.	Conforming	The company has demonstrated that it conforms with this expectation as it engages with workers on freedom of association and collective bargaining.
4.9	Training Companies will provide appropriate and periodic training for employees regarding relevant aspects of this Principle 4 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas.	Progressing	The company has demonstrated that it is progressing with this expectation through providing some evidence of training on labour relations and dispute resolution, but it has not provided evidence covering all the relevant aspects of this Principle.

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PRINCIPLE 5: Engage with stakeholders using a participatory approach

Overview of Principle Performance

The company has achieved a high rating of *conforming* in the expectation related to establishing a grievance mechanism through the implementation of a Public Complaint Handling Procedures and publicly available whistleblowing mechanism. It is progressing with the expectations related to stakeholder management, stakeholder mapping and training of employees in relevant aspects of 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.	Progressing	The company has demonstrated that it is progressing with this expectation through the certification of some of its tin-related sites to ISO 9001, ISO 14001 and ISO 45001 (all of which include elements of stakeholder management), but it has not provided evidence of a written stakeholder management system beyond a standard operating procedure for government relations.
5.2	Stakeholder mapping and engagement Companies will seek to identify and record the characteristics and interests of stakeholders affected by, or with the potential to affect, company activities, and plan a participatory approach to engagement including disadvantaged and vulnerable groups.	Progressing	The company has demonstrated that it is progressing with this expectation through the certification of some of its tin-related sites to ISO 9001, ISO 14001 and ISO 45001 (all of which include elements of stakeholder mapping and engagement), but it has not provided evidence of a stakeholder engagement plan or implementing participatory stakeholder engagement.
5.3	Grievance mechanism Companies will establish an appropriate grievance mechanism to receive, and facilitate resolution of, concerns raised by individuals, workers, communities or civil society organisations regarding company activities.	Conforming	The company has demonstrated that it conforms with this expectation as it has established an appropriate grievance mechanism to receive and facilitate resolution of concerns raised by individuals, workers, communities or civil society organisations regarding company activities (Public Complaint Handling Procedure) and has a publicly accessible whistleblowing 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.	Progressing	The company has demonstrated that it is progressing with this expectation through providing evidence that employees are trained on stakeholder management-related topics, but it has not described the nature and content of such training.

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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 five standards of this Principle. The company has achieved a high rating of *conforming* in the expectation related to local economic development through demonstrated contributions to community development initiatives. The company is progressing with the standards related to community and indigenous people management, community health and safety (onshore), free, prior and informed consent (FPIC), land rights, use and access, economic displacement, natural resource use and availability and cultural heritage protection. The company has provided limited information on consultation, physical displacement and training on relevant aspects of this Principle, informally addressing these expectations. The company could improve its rating by providing evidence of developing and implementing procedures for community safety in offshore operations.

STANDARD		RATING		ADDITIONAL INFORMATION
6.1	Community and indigenous people management Companies will consider implementing a systematic approach to the management of community and indigenous peoples' issues to control and monitor relevant aspects of this Principle 6.	Progressing		The company has demonstrated that it is progressing with this expectation through providing evidence of one specific programme where management of community and indigenous issues occurs, but it has not provided evidence that a systematic approach is taken at all its sites.
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 ¹⁵	Inadequate ¹⁶	<p>Terrestrial: The company has demonstrated that it is progressing with this expectation through implementing a management system that focuses on occupational health and safety and environmental management which indicates reasonable measures are implemented to eliminate some negative health and safety impacts on local communities at some sites, but it has not provided evidence for all its sites.</p> <p>Offshore: The company has not provided evidence related to this expectation, that it informs local communities, including fishermen and informal or illegal offshore miners, of the need to maintain a safe distance from operational vessels and equipment. The company could improve its rating by developing and implementing procedures for community safety in offshore operations.</p>
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.	Informal		The company notes the importance of consultation in policies and includes it as an implied activity in its complaint handling procedure, addressing informally this expectation. The company could improve its rating by providing evidence that it consults with local communities in a way that enables such communities to express their

¹⁵ 6.2 Community health and safety - Terrestrial

¹⁶ 6.2 Community health and safety - Offshore

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			views on risks, impacts and mitigation measures, and allows the company to consider and respond to 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.	Progressing	The company has demonstrated that it is progressing with this expectation through developing a policy and procedure related to obtaining free, prior and informed consent (FPIC), but it has not provided evidence of implementation.
6.5	Land rights, use and access Companies will seek to anticipate and avoid or minimise adverse impacts on land rights, land use and access to land and compensate for any significant residual impacts.	Progressing	The company has demonstrated that it is progressing with this expectation through developing a procedure for compensation related to land access and land use-related impacts, but it has not provided evidence of procedures for identifying and minimising potential impacts or of compensation payments made.
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.	Informal	The company has a procedure for livelihoods restoration, addressing informally this expectation. The company could improve its rating by providing evidence of procedures to avoid, reduce and/or compensate physically displaced people where such displacement has occurred.
6.7	Economic displacement (livelihoods) Companies will financially compensate economically displaced people as required by local laws and plan a livelihoods restoration programme to ensure that there is no net negative impact on their livelihoods.	Progressing	The company has demonstrated that it is progressing with this expectation through developing a procedure for livelihoods restoration, but it has not provided evidence of procedures for identifying areas where economic displacement may occur or evidence of compensation made.
6.8	Local economic development 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 as it has developed and implemented local development and assistance initiatives.
6.9	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. ⁽⁵⁾ Including air, sunlight, soil, and water.	Progressing	The company has demonstrated that it is progressing with this expectation through achieving ISO 14001 certification of its environmental management systems and implementation of related environmental protection measures for some of its tin-related sites and operations, but it has not provided evidence that the availability of natural resources to local communities is considered as a specific issue.
6.10	Cultural heritage protection Companies will anticipate and wherever possible avoid adverse impacts on cultural heritage; when avoidance is not possible, companies will minimise, mitigate and/or compensate for such impacts.	Progressing	The company has demonstrated that it is progressing with this expectation through contributing to the development and maintenance of cultural heritage assets, but it has not provided evidence of procedures and plans to avoid or minimise impacts on cultural heritage in areas affected by its operations and activities.
6.11	Training Companies will provide appropriate and periodic training for employees regarding aspects of this Principle 6 relevant to interactions with local communities and indigenous people that may occur during the course of their work. Companies will require onsite contractors to undertake the same training when relevant to their specific role.	Informal	The company has provided evidence of training that may overlap with local economic development (Standard 6.8), addressing informally this expectation. The company could improve its rating by providing additional information and a description of the content of the training.

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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 is progressing with the expectation related to human rights management through its Human Rights Policy. 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 (1 July 2018 - 25 September 2021), PT Timah Tbk reported that it does not source from any Conflict-Affected and High-Risk Areas (CAHRA) and that all primary tin ore is solely sourced from their own mining concessions. The RMAP audit reports stated that the company had no sourcing from 'high risk supply chains' for Kundur or Muntok smelters. The company has a public Conflict Minerals Policy and public Due Diligence Report (Step 5) available on its website and is on the RMAP conformant list with an audit dated October 2021 which used the audit protocol of '2017'. However, the RMAP 2017 standard and assessment processes have not yet been confirmed as fully OECD-aligned publicly. Although the company was RMAP conformant relative to the criteria recommended for the standard requirements there are some gaps related to missing or unclear information, including description of how suppliers are identified. The transaction list could be improved to better identify source of large and small scale mined minerals, including for those external smelters used for toll purposes. The company has provided limited information on use of private or state security and the training of employees and contractors on relevant aspects of this Principle.

STANDARD		RATING	ADDITIONAL INFORMATION
7.1	Human rights management Companies will work towards implementing a systematic approach to human rights management to control and monitor relevant aspects of this Principle 7 in accordance with internationally recognised human rights frameworks and relevant domestic laws.	Progressing	The company has demonstrated that it is progressing with this expectation through developing a Human Rights Policy and receiving an award from the Ministry of Justice and Human Rights, but it has not provided evidence of a systematic approach to human rights management.
7.2	Use of private or state security personnel Companies using direct or contracted workers to provide security will be guided by the Voluntary Principles on Security and Human Rights and by applicable local law.	Informal	The company has provided evidence of inviting security guards to mandatory training, addressing informally this expectation. The company could improve its rating by providing evidence that the training has been completed or that the requirements of the VPSHR have been considered in the provision of security.
7.3	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⁾ . ⁽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.	Progressing	The company has demonstrated that it is progressing in responsible sourcing according to international expectations, including the OECD Due Diligence Guidance 3T Supplement. In its public due diligence report relevant to the RMAP audit period (1 July 2018 - 25 September 2021) the company stated that it does not source from any Conflict-Affected and High-Risk Areas (CAHRA) and that all primary tin ore is solely sourced from their own mining concessions. RMAP audit reports stated that the company had no sourcing from 'high risk supply chains' for Kundur or Muntok smelters. The company has a public Conflict Minerals Policy and public Due Diligence Report (Step 5) available on its website and is on the RMAP conformant



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			list with an audit dated October 2021 which used the audit protocol of '2017'. However, the RMAP 2017 standard and assessment processes have not yet been confirmed as fully OECD-aligned publicly. Although the company was RMAP conformant relative to the criteria recommended for the standard requirements there are some gaps related to missing or unclear information, including description of how suppliers are identified. The transaction list could be improved to better identify source of large and small scale mined minerals, including for those external smelters used for toll purposes. The company could also provide information on individual auditor qualifications.
7.4	Training Companies will provide appropriate and periodic training for employees regarding relevant aspects of this Principle 7 and require onsite contractors to train their workers on aspects relevant to their specific tasks and work areas.	Informal	The company has provided limited evidence related to this expectation (relevant to the training of security guards), addressing informally this expectation. The company could improve its rating by identifying relevant employees and contractors and training them on human rights-related topics covered by 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 made improvements during this reporting period and has improved the rating of two standards of this Principle. It is progressing with the standards related to positively influencing suppliers of ASM-produced and on requesting suppliers of ASM-minerals to communicate guidance on the importance of formalisation, managing environmental impacts and health and safety to ASM producers. The company could improve its rating by requesting suppliers of ASM-minerals to communicate to ASM producers guidance to raise awareness regarding concerns over forced or compulsory labour, and the worst forms of child labour, guidance on negotiating with local communities and indigenous peoples regarding access to land, and concerns over serious human rights abuses and conflict. Also, by positively influencing suppliers of LSM-produced minerals, secondary materials, and goods and services by requesting that they meet or work towards the principles of the Tin Code.

STANDARD		RATING	ADDITIONAL INFORMATION
8.1	Suppliers of ASM produced minerals, general Companies will request suppliers declare that they will work towards understanding their supply chain and communicating through suppliers the objectives of International Tin's Code, information and guidance to encourage improvements.	Progressing	The company has demonstrated that it is progressing with this expectation through providing evidence of engagement with some suppliers of ASM-sourced minerals on environmental and OHS-related requirements, but it has not provided evidence of communicating all the objectives covered by the Tin Code to its major suppliers of ASM-sourced minerals.
8.2	Principle 1 ASM minerals (compliance and policies) Suppliers will be requested to communicate the importance of formalisation and potential opportunities to engage in practical projects encouraging formalisation of ASM as appropriate (based on feedback) to the production area.	Progressing	The company has demonstrated that it is progressing with this expectation through providing evidence of engagement with some suppliers of ASM-sourced minerals on the communication of the importance of formalisation to ASM producers, but it has not been evidenced for most of its suppliers.
8.3	Principle 2 ASM minerals (environment) Suppliers will be requested to communicate guidance on managing environmental impacts as well as potential opportunities to engage in practical projects encouraging implementation by ASM as appropriate to the production area.	Progressing	The company has demonstrated that it is progressing with this expectation through providing evidence of engagement with some suppliers of ASM-sourced minerals on the communication of guidance on managing environmental impacts to ASM producers, but it has not been evidenced for most of its suppliers.
8.4	Principle 3 ASM minerals (health and safety) Suppliers will be requested to communicate guidance on managing health and safety impacts as well as potential opportunities to engage in practical projects encouraging implementation by ASM as appropriate to the production area.	Progressing	The company has demonstrated that it is progressing with this expectation through providing evidence of engagement with some suppliers of ASM-sourced minerals on the communication of guidance on managing health and safety impacts to ASM producers, but it has not been evidenced for most of its suppliers.
8.5	Principle 4 ASM minerals (labour) Suppliers will be requested to communicate guidance to raise awareness regarding concerns over forced or compulsory labour, and the worst forms of child labour as well as potential opportunities to engage in practical projects encouraging implementation by ASM as appropriate to the production area.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of requesting suppliers they communicate to ASM producers guidance to raise awareness regarding concerns over forced or compulsory

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			labour, and the worst forms of child labour and communicate potential opportunities to engage in practical projects encouraging implementation.
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.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of requesting suppliers they communicate to ASM producers guidance on negotiating with local communities and indigenous peoples regarding access to land.
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.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of requesting suppliers they communicate guidance to ASM producers to raise awareness regarding concerns over serious human rights abuses and conflict and communicate potential opportunities to engage in practical projects encouraging implementation.
8.8	Suppliers of LSM produced minerals Companies will request major suppliers meet or work towards principles of this Tin Code.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of requesting suppliers of LSM produced minerals they meet or work towards the principles of the Tin Code.
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.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of requesting suppliers of secondary materials they meet or work towards the principles of the Tin Code.
8.10	Suppliers of goods and services Companies will request major suppliers meet or work towards principles of this Tin Code.	Inadequate	The company has not provided evidence related to this expectation. The company could improve its rating by providing evidence of requesting major supplier of goods and services they meet or work towards principles 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, and the REACH consortium, the company conforms with the expectation to support the development of improved understanding of the properties and potential effects of tin on humans and the environment. It also supports research and innovation to promote the safe, appropriate, and efficient use of tin. The company communicates accurate public information on tin to the tin industry and its users with no noted breaches under data protection law.

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	The company has demonstrated that it conforms with this expectation as it advances the understanding of the properties of tin and any potential effects on human health and the environment through sound science and data through its membership of International Tin Association.
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	The company has demonstrated that it conforms with this expectation as it supports research, innovation and collaboration that promotes safe and efficient production, use and recycling of tin, including ensuring regulatory compliance and efficient use of energy and natural resources through its membership of International Tin Association.
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 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 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 PT Timah 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, 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	Policy Review 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 providing evidence that some policies relevant to the Tin Code are reviewed at least annually, but not all policies are subject to regular review. The company has provided evidence that some, but not all, policies relevant to the Tin Code are reviewed at least annually.
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 PT Timah agreed to the publication of this report on activities against the Principles and Standards of the Tin Code. By publication of its Tin Code report the company conforms with the requirement to communicate reporting information.
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 PT Timah approved the content of this report. Authorisation by senior responsible management is required prior to publication of the PT Timah Code 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.