Recommendation of the Council on Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas

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Background Information

The Recommendation on Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (hereafter the "Recommendation") was adopted by the OECD Council on 25 May 2011 on the proposal of the Investment Committee (IC) and the Development Assistance Committee (DAC). The purpose of the Recommendation is to support implementation of the Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (hereafter the "Guidance") by calling on Members and non-Members having adhered to it (hereafter the "Adherents") to take appropriate measures to ensure that companies are aware of this Guidance and observe it, and to promote the visibility and global reach of OECD work in the area of responsible business conduct. The Guidance represents government-backed recommendations on how companies sourcing minerals and metals can identify, prevent, and mitigate risks of serious human rights abuse, conflict finance and financial crime in their own operations or in their supply chain.

The need for a standard on due diligence in mineral supply chains

The IC has been working on responsible business conduct from different angles since the seventies. In particular, with the adoption by adhering governments of the OECD Guidelines for Multinational Enterprises [OECD/LEGAL/0144] (hereafter the "MNE Guidelines") in 1976, a comprehensive framework of responsible business conduct has been put in place, covering all key areas of business responsibility, including human rights, labour rights, environment, bribery, consumer interests, as well as information disclosure, science and technology, competition, and taxation.

In 2006, in response to the United Nations Security Council's call to promote responsible business conduct in countries with weak governance, the OECD Council adopted the Report on OECD Risk Awareness Tool for Multinational Enterprises in Weak Governance Zones [C(2006)69/REV1] (the "OECD Risk Awareness Tool"), developed by the IC. In 2009, the IC and the DAC decided to jointly develop a practical, focused tool, targeted at companies sourcing minerals from conflict-affected and high-risk areas (CAHRAs) with the aim of ensuring that they respect human rights, avoid contributing to conflict and successfully contribute to sustainable development. This joint initiative resulted in the development of the Guidance, which was based and built on the OECD Risk Awareness Tool and on the MNE Guidelines. The concept of due diligence in the Guidance is also consistent with that proposed in the 2011 update of the MNE Guidelines, as well as the UN Guiding Principles on Business and Human Rights, endorsed by the UN Human Rights Council in its resolution 17/4 on 16 June 2011.

Process for developing the Recommendation

The Guidance was developed in the framework of the OECD through a multi-stakeholder process with in-depth engagement from eleven countries of the International Conference on the Great Lakes Region (Angola, Burundi, Central African Republic, Republic of Congo, Democratic Republic of Congo, Kenya, Rwanda, Sudan, Tanzania, Uganda and Zambia), industry, civil society, as well as the United Nations. It was approved by the IC and the DAC, and was endorsed by the eleven member states of the International Conference on the Great Lakes Region in the Lusaka Declaration, adopted on 15 December 2010.

Shortly after the approval of the Guidance, the IC and the DAC proposed to Council the adoption of a draft Recommendation based on the Guidance in recognition of the need for governments to take appropriate measures to ensure that companies are aware of these due diligence recommendations and observe them. The Recommendation was adopted by the Ministerial Council Meeting on the occasion of the OECD's 50th Anniversary on 25 May 2011. It was amended on 17 July 2012 to integrate a reference in its preamble to the then newly developed Supplement on Gold which provides specific guidance on supply chain due diligence for gold from conflict-affected and high-risk areas.

Scope of the Recommendation

The Recommendation focuses on the efforts that Adherents should make to actively promote the observance of the Guidance by companies operating in or from their territories, as well as to ensure the widest possible dissemination of the Guidance. Annexes I and II of the Recommendation outline the 5-Step framework for risk-based due diligence in the mineral supply chain that companies should integrate into their corporate management systems and decision-making processes, as well as a Model Supply Chain Policy for a Responsible Global Supply Chain of Minerals from Conflict-Affected and High-Risk Areas, both of which form integral parts of the Recommendation. The Model Supply Chain Policy also sets out the risk scope of the Guidance as covering serious abuses of human rights, conflict finance and financial crime, such as tax evasion, bribery and money laundering.

The Recommendation provides that Adherents should take measures to actively support the integration into corporate management systems of both Annexes to support companies' wider implementation of the Guidance as a whole, which contains detailed provisions tailored to the different roles and positions of companies in the mineral supply chain.

For further information please consult: https://mneguidelines.oecd.org/mining.htm.

The Guidance is available in the following languages: Chinese, German, Japanese, Korean, Spanish and Turkish at this address.

Contact information: rbc@oecd.org.

Implementation

Since its adoption, the Recommendation has become the de facto international standard on due diligence in mineral supply chains through references in legislation, industry-led responsible sourcing initiatives, development programmes, official development assistance, national action plans on human rights and policy commitments from Adherents.

OECD Implementation Programme

As part of the OECD Responsible Minerals Implementation Programme (hereafter the "Implementation Programme"), the OECD Secretariat works closely with Adherents to support efforts to promote observance of the Guidance through policy advice on relevant legislation and responsible sourcing initiatives to ensure alignment, development of tools and training programmes for use by companies and civil society, targeted research on risks and other due diligence information, awareness raising, and convening of stakeholders to discuss due diligence challenges and solutions.

The Implementation Programme is intended to cultivate innovative approaches for promoting responsible private sector engagement in the mineral sector that would enable economic development, poverty alleviation and peaceful coexistence between large-scale mining companies and artisanal and small-scale communities, including through the creation of market opportunities for minerals from legitimate artisanal sources. Under the Implementation Programme, the OECD Secretariat conducts a wide range of activities including outreach and training for private sector and government, research and analysis, peer-learning and knowledge sharing and market-oriented actions. The Implementation Programme reflects a constructive, demand-driven and responsive cooperation with minerals producing and consuming countries to foster country-owned and industry-owned programmes to prevent the extraction and trade of minerals from being a source of conflict, insecurity, and human rights abuse.

The Implementation Programme plays a critical role in dissemination activities. Through the support of Adherents, the Secretariat is able to organise events, trainings, and capacity building in mineral producing and trading hubs, including with policy makers, regulators, law enforcement agencies, minerals exchanges, civil society organisations, and business associations.

The overall objectives of the Implementation Programme are to:

- Drive uptake of the OECD due diligence approach and alignment on OECD due diligence standards through for example advice to nascent standards as well as alignment assessments of initiatives in the minerals sector;

- Build due diligence capacity, awareness, trust and mutual confidence among stakeholders taking part in a collaborative endeavour;

- Share experiences and lessons learnt on due diligence implementation by companies, industry associations and artisanal and small-scale mining enterprises volunteering to participate, enabling participants to share best practices;

- Share experiences on innovative models to build secure and transparent supply chains of minerals from artisanal and small-scale mine sites, including through country-specific projects.

2015 Report to Council

The Recommendation instructs the IC and DAC to monitor its implementation and to report to Council no later than three years following its adoption and as appropriate thereafter. The first Report to Council on the implementation of the Recommendation (the "2015 Report to Council") was approved by the IC and DAC on 16 October 2015 and declassified by the Council at its 11 January 2016 meeting. It found that the first years of implementation of the Recommendation demonstrated commitment and political leadership from many Adherents to support implementation of the Guidance specifically by private sector operators.

2022 Report to Council

The second Report on implementation (the "2022 Report to Council") covered the following five-year period, from 2016 to 2020, was approved by the IC and DAC on 14 April 2022 and was noted and declassified by the Council on 16 May 2022.

The 2022 Report to Council found that the picture regarding implementation of the Recommendation – i.e. implementation of Adherent governments' commitments to disseminate and promote the observance of the Guidance – is generally mixed. Some Adherents have demonstrated strong implementation, while others have remained largely inactive. The 15 Adherents that are most actively involved in the Implementation Programme are making significant efforts to promote observance of the Guidance, to take measures to actively support the integration of the due diligence framework in company management systems, and to ensure the widest possible dissemination of the Guidance.

In recent years, there has been an explosion of demand for minerals used to manufacture clean energy products such as batteries and electric vehicles. Countries accounting for more than 70% of global GDP and emissions have committed to net zero emissions, implying an significant acceleration in clean energy deployment. Tangential to this, a reportedly large number of companies and market players are using the framework outlined in the Guidance to start evaluating risks beyond those explicitly covered in the Guidance, to include environmental impacts, relationships with impacted communities and worker health and safety. This demonstrates that two sets of imperatives are exerting pressure on the Guidance: (1) the need for sustained and deeper implementation of the Guidance in its current scope to ensure its recommendations are implemented by companies in all mineral supply chains to the fullest extent; and (2) a very strong interest to expand the area of implementation of the Guidance to cover a broader range of risks, including related to climate change, chemical use, impacts on biodiversity, health and safety or workers, and relationships with impacted communities.

The Recommendation can only be as relevant as the Guidance it calls on Adherents to disseminate and promote, the finding that implementation of the Guidance by companies and their understanding of due diligence more generally have matured should be carefully considered. Specifically, the IC and DAC may wish to review how fit-for-purpose the Guidance is in its current form, with a view to proposing options to address gaps and improve the coherence, consistency, and lack of a level playing field in light of ongoing developments on-the-ground and demands in metal markets. Follow up options may include proposals for updating the Guidance, or the development of complementary tools and guides. In particular, it will be important to evaluate the scope of the risks covered within the Guidance with a view to supporting progressive efforts to address wider range of environmental and human rights issues covered under the overarching MNE Guidelines. Any avenue for future work proposed would include consultation with all relevant stakeholder groups, including representatives of OECD and non-OECD governments, mineral producing, trading, processing and manufacturing hubs, international and local civil society organisations, trade unions, and companies across the supply chain and in different mineral supply chains.

THE COUNCIL,

HAVING REGARD to Article 5(b) of the Convention on the Organisation for Economic Co-operation and Development of 14 December 1960;

HAVING REGARD to the Guidelines for Multinational Enterprises which form part of the Declaration on International Investment and Multinational Enterprises [C(2000)96/FINAL as amended on 25-26 May 2011 C(MIN(2011)11/FINAL];

RECALLING that the common aim of governments recommending the observance of the Guidelines for Multinational Enterprises and the development community is to promote principles and standards for responsible business conduct;

OBSERVING that responsible sourcing of minerals has developmental and business dimensions;

HAVING REGARD to the Policy Framework for Investment adopted in 2006 [C(2006)68] which aims to mobilise private investment in a way which supports steady economic growth and sustainable development;

RECALLING the work of the Development Assistance Committee in the field of international engagement in fragile states, aimed at avoiding harm when engaging in fragile and conflict-affected environments, including the Principles for Good International Engagement in Fragile States and Situations endorsed at its High Level Meeting on 3-4 April 2007;

RECALLING the efforts of the international community to cooperate in the fight against corruption, including through the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions and the United Nations Convention Against Corruption;

RECOGNISING that governments, international organisations and companies can each draw on their respective competences and roles to contribute to ensuring that trade and investment in natural resources is beneficial to society at large;

CONSIDERING the efforts of the international community, in particular the International Conference on the Great Lakes Region, to combat illegal exploitation of natural resources in conflict-affected and high-risk areas;

RECOGNISING that there is significant exploitation of natural mineral resources in conflict-affected and high-risk areas and that companies sourcing from or directly operating in those areas may face higher risk of contributing to conflict;

NOTING that due diligence for responsible supply chains of minerals from conflict-affected and high-risk areas is an on-going, proactive and reactive process through which companies can ensure that they respect human rights and do not contribute to conflict;

HAVING REGARD to the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (hereafter “the Guidance”), developed in cooperation with the International Conference on the Great Lakes Region and approved by the Investment Committee and the Development Assistance Committee [C/MIN(2011)12/ADD1];

HAVING REGARD to the Supplement on Tin, Tantalum and Tungsten [C/MIN(2012)12/ADD1] and the Supplement on Gold [C(2012)93/ADD1], which are an integral part of the Guidance, and noting that supplements on other minerals may be added to the Guidance in the future;

NOTING that this Guidance sets out the steps companies should take to identify and address actual or potential risks in order to prevent or mitigate adverse impacts associated with their activities or relationships, while recognising that flexibility is needed in its application depending on individual circumstances and factors such as the size of the enterprise, the location of the activities, the situation in a particular country, the sector and nature of the products or services involved;

RECOGNISING that the serious abuses associated with the extraction, transport or trade in minerals listed in Annex II to this Recommendation, especially when perpetrated against women and children, should not be tolerated;

On the proposal of the Investment Committee in enlarged session (including the non-Member adherents to the Declaration on International Investment and Multinational Enterprises) **and the Development Assistance Committee;**

RECOMMENDS that Members and non-Member adherents to the Declaration on International Investment and Multinational Enterprises actively promote the observance of the Guidance by companies operating in or from their territories and sourcing minerals from conflict-affected or high-risk areas with the aim of ensuring that they respect human rights, avoid contributing to conflict and successfully contribute to sustainable, equitable and effective development;

RECOMMENDS, in particular, that Members and non-Member adherents to the Declaration on International Investment and Multinational Enterprises take measures to actively support the integration into corporate management systems of the 5-Step Framework for Risk-Based Due Diligence in the Mineral Supply Chain having due regard to the Model Supply Chain Policy set out respectively in Annexes I and II to this Recommendation of which they form an integral part;

RECOMMENDS that Members and non-Member adherents to the Declaration on International Investment and Multinational Enterprises, with the support of the OECD including through its activities with the United Nations and international development organisations, ensure the widest possible dissemination of the Guidance and its active use by other stakeholders including professional associations, financial institutions, and civil society organisations;

INVITES other non-Members to take due account of and adhere to the present Recommendation;

INSTRUCTS the Investment Committee and the Development Assistance Committee to monitor the implementation of the Recommendation and to report to Council no later than three years following its adoption and as appropriate thereafter.

ANNEX I

STEP FRAMEWORK FOR RISK-BASED DUE DILIGENCE IN THE MINERALS SUPPLY CHAIN

While specific due diligence requirements and processes will differ depending on the mineral and the position of the company in the supply chain (as detailed in the mineral Supplements), companies should review their choice of suppliers and sourcing decisions and integrate into their management systems the following 5-step framework for risk-based due diligence for responsible supply chains of minerals from conflict-affected and high-risk areas:

1. Establish strong company management systems. Companies should:

- **A** Adopt, and clearly communicate to suppliers and the public, a company policy for the supply chain of minerals originating from conflict-affected and high-risk areas. This policy should incorporate the standards against which due diligence is to be conducted, consistent with the standards set forth in the model supply chain policy in Annex II.
- **B** Structure internal management to support supply chain due diligence.
- **C** Establish a system of controls and transparency over the mineral supply chain. This includes a chain of custody or a traceability system or the identification of upstream actors in the supply chain. This may be implemented through participation in industry-driven programs.
- **D** Strengthen company engagement with suppliers. A supply chain policy should be incorporated into contracts and/or agreements with suppliers. Where possible, assist suppliers in building capacities with a view to improving due diligence performance.
- **E** Establish a company-level, or industry-wide, grievance mechanism as an early-warning risk-awareness system.

***2. Identify and assess risk in the supply chain*.** Companies should:

A Identify risks in their supply chain as recommended in the Supplements.

B Assess risks of adverse impacts in light of the standards of their supply chain policy consistent with Annex II and the due diligence recommendations in this Guidance.

3. Design and implement a strategy to respond to identified risks. Companies should:

A Report findings of the supply chain risk assessment to the designated senior management of the company.

B Devise and adopt a risk management plan. Devise a strategy for risk management by either (i) continuing trade throughout the course of measurable risk mitigation efforts; (ii) temporarily suspending trade while pursuing ongoing measurable risk mitigation; or (iii) disengaging with a supplier after failed attempts at mitigation or where a company deems risk mitigation not feasible or unacceptable. To determine the correct strategy, companies should review Annex II (Model Supply Chain Policy for a Responsible Global Supply Chain of Minerals from Conflict-Affected and High-Risk Areas) and consider their ability to influence, and where necessary take steps to build leverage, over suppliers who can most effectively prevent or mitigate the identified risk. If companies pursue risk mitigation efforts while continuing trade or temporarily suspending trade, they should consult with suppliers and affected stakeholders, including local and central government authorities, international or civil society organisations and affected third parties, where appropriate, and agree on the strategy for measurable risk mitigation in the risk management plan. Companies may draw on the suggested measures and indicators under Annex III of the Due Diligence Guidance to design conflict and high-risk sensitive strategies for mitigation in the risk management plan and measure progressive improvement.

C Implement the risk management plan, monitor and track performance of risk mitigation efforts and report back to designated senior management. This may be done in cooperation and/or consultation with local and central government authorities, upstream companies, international or civil society organisations and affected third parties where the risk management plan is implemented and monitored in conflict-affected and high-risk areas.

D Undertake additional fact and risk assessments for risks requiring mitigation, or after a change of circumstances.

4. ***Carry out independent third-party audit of supply chain due diligence at identified points in the supply chain.*** Companies at identified points (as indicated in the Supplements) in the supply chain should have their due diligence practices audited by independent third parties. Such audits may be verified by an independent institutionalised mechanism.

5. ***Report on supply chain due diligence.*** Companies should publicly report on their supply chain due diligence policies and practices and may do so by expanding the scope of their sustainability, corporate social responsibility or annual reports to cover additional information on mineral supply chain due diligence.

ANNEX II

MODEL SUPPLY CHAIN POLICY FOR A RESPONSIBLE GLOBAL SUPPLY CHAIN OF MINERALS FROM CONFLICT-AFFECTED AND HIGH-RISK AREAS[1]

Recognising that risks of significant adverse impacts which may be associated with extracting, trading, handling and exporting minerals from conflict-affected and high-risk areas, and recognising that we have the responsibility to respect human rights and not contribute to conflict, we commit to adopt,

[1] This Model Supply Chain Policy for a Responsible Global Supply Chain of Minerals from Conflict-Affected and High-Risk Areas is intended to provide a common reference for all actors throughout the entire mineral supply chain. Companies are encouraged to incorporate the model policy into their existing policies on corporate social responsibility, sustainability, or other alternative equivalent.

widely disseminate and incorporate in contracts and/or agreements with suppliers the following policy on responsible sourcing of minerals from conflict-affected and high-risk areas, as representing a common reference for conflict-sensitive sourcing practices and suppliers' risk awareness from the point of extraction until end user. We commit to refraining from any action which contributes to the financing of conflict and we commit to comply with relevant United Nations sanctions resolutions or, where applicable, domestic laws implementing such resolutions.

Regarding serious abuses associated with the extraction, transport or trade of minerals:

1. While sourcing from, or operating in, conflict-affected and high-risk areas, we will neither tolerate nor by any means profit from, contribute to, assist with or facilitate the commission by any party of:

i) any forms of torture, cruel, inhuman and degrading treatment;

ii) any forms of forced or compulsory labour which means work or service which is exacted from any person under the menace of penalty and for which said person has not offered himself voluntarily;

iii) the worst forms of child labour[2];

iv) other gross human rights violations and abuses such as widespread sexual violence;

v) war crimes or other serious violations of international humanitarian law, crimes against humanity or genocide.

Regarding risk management of serious abuses:

2. We will immediately suspend or discontinue engagement with upstream suppliers where we identify a reasonable risk that they are sourcing from, or linked to, any party committing serious abuses as defined in paragraph 1.

Regarding direct or indirect support to non-state armed groups[3]:

3. We will not tolerate any direct or indirect support to non-state armed groups through the extraction, transport, trade, handling or export of minerals. "Direct or indirect support" to non-state armed groups through the extraction, transport, trade, handling or export of minerals includes, but is not limited to, procuring minerals from, making payments to or otherwise providing logistical assistance or equipment to, non-state armed groups or their affiliates who[4]:

i) illegally control mine sites or otherwise control transportation routes, points where minerals are traded and upstream actors in the supply chain[5]; and/or

ii) illegally tax or extort[6] money or minerals at points of access to mine sites, along transportation routes or at points where minerals are traded; and/or

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2 See ILO Convention No. 182 on the Worst Forms of Child Labour (1999).

3 To identify non-state armed groups, companies should refer to relevant UN Security Council resolutions.

4 "Affiliates" includes négociants, consolidators, intermediaries, and others in the supply chain that work directly with armed groups to facilitate the extraction, trade or handling of minerals.

5 "Control" of mines, transportation routes, points where minerals are traded and upstream actors in the supply chain means (i) overseeing extraction, including by granting access to mine sites and/or coordinating downstream sales to intermediaries, export companies or international traders; (ii) making recourse to any forms of forced or compulsory labour to mine, transport, trade or sell minerals; or (iii) acting as a director or officer of, or holding beneficial or other ownership interests in, upstream companies or mines.

6 "Extort" from mines, transportation routes, points where minerals are traded or upstream companies means the demanding, under the threat of violence or any other penalty, and for which the person has not voluntarily offered, sums of money or minerals, often in return for granting access to exploit the mine site, access transportation routes, or to transport, purchase, or sell minerals.

iii) illegally tax or extort intermediaries, export companies or international traders.

Regarding risk management of direct or indirect support to non-state armed groups:

4. We will immediately suspend or discontinue engagement with upstream suppliers where we identify a reasonable risk that they are sourcing from, or linked to, any party providing direct or indirect support to non-state armed groups as defined in paragraph 3.

Regarding public or private security forces:

5. We agree to eliminate, in accordance with paragraph 10, direct or indirect support to public or private security forces who illegally control mine sites, transportation routes and upstream actors in the supply chain; illegally tax or extort money or minerals at point of access to mine sites, along transportation routes or at points where minerals are traded; or illegally tax or extort intermediaries, export companies or international traders[7].

6. We recognise that the role of public or private security forces at the mine sites and/or surrounding areas and/or along transportation routes should be solely to maintain the rule of law, including safeguarding human rights, providing security to mine workers, equipment and facilities, and protecting the mine site or transportation routes from interference with legitimate extraction and trade.

7. Where we or any company in our supply chain contract public or private security forces, we commit to or we will require that such security forces will be engaged in accordance with the Voluntary Principles on Security and Human Rights. In particular, we will support or take steps, to adopt screening policies to ensure that individuals or units of security forces that are known to have been responsible for gross human rights abuses will not be hired.

8. We will support efforts, or take steps, to engage with central or local authorities, international organisations and civil society organisations to contribute to workable solutions on how transparency, proportionality and accountability in payments made to public security forces for the provision of security could be improved.

9. We will support efforts, or take steps, to engage with local authorities, international organisations and civil society organisations to avoid or minimise the exposure of vulnerable groups, in particular, artisanal miners where minerals in the supply chain are extracted through artisanal or small-scale mining, to adverse impacts associated with the presence of security forces, public or private, on mine sites.

Regarding risk management of public or private security forces:

10. In accordance with the specific position of the company in the supply chain, we will immediately devise, adopt and implement a risk management plan with upstream suppliers and other stakeholders to prevent or mitigate the risk of direct or indirect support to public or private security forces, as identified in paragraph 5, where we identify that such a reasonable risk exists. In such cases, we will suspend or discontinue engagement with upstream suppliers after failed attempts at mitigation within six months from the adoption of the risk management plan[8]. Where we identify a reasonable risk of activities inconsistent with paragraphs 8 and 9, we will respond in the same vein.

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7 "Direct or indirect support" does not refer to legally required forms of support, including legal taxes, fees, and/or royalties that companies pay to the government of a country in which they operate (see paragraph 13 below on disclosure of such payments).

8 As detailed in Step 3(D) of Annex I, companies should conduct an additional risk assessment on those risks requiring mitigation after the adoption of the risk management plan. If within six months from the adoption of the risk management plan there is no significant measurable improvement to prevent or mitigate the risk of direct or indirect support to public or private security forces, as identified in paragraph 5, companies should suspend or discontinue engagement with the supplier for a minimum of three months. Suspension may be accompanied by a revised risk management plan, stating the performance objectives for progressive improvement that should be met before resuming the trade relationship.

Regarding bribery and fraudulent misrepresentation of the origin of minerals:

11. We will not offer, promise, give or demand any bribes, and will resist the solicitation of bribes to conceal or disguise the origin of minerals, to misrepresent taxes, fees and royalties paid to governments for the purposes of mineral extraction, trade, handling, transport and export[9].

Regarding money laundering:

12. We will support efforts, or take steps, to contribute to the effective elimination of money laundering where we identify a reasonable risk of money-laundering resulting from, or connected to, the extraction, trade, handling, transport or export of minerals derived from the illegal taxation or extortion of minerals at points of access to mine sites, along transportation routes or at points where minerals are traded by upstream suppliers.

Regarding the payment of taxes, fees and royalties due to governments:

13. We will ensure that all taxes, fees, and royalties related to mineral extraction, trade and export from conflict-affected and high-risk areas are paid to governments and, in accordance with the company's position in the supply chain, we commit to disclose such payments in accordance with the principles set forth under the Extractive Industry Transparency Initiative (EITI).

Regarding risk management of bribery and fraudulent misrepresentation of the origin of minerals, money-laundering and payment of taxes, fees and royalties to governments:

14. In accordance with the specific position of the company in the supply chain, we commit to engage with suppliers, central or local governmental authorities, international organisations, civil society and affected third parties, as appropriate, to improve and track performance with a view to preventing or minimising risks of adverse impacts through measurable steps taken in reasonable timescales. We will suspend or discontinue engagement with upstream suppliers after failed attempts at mitigation[10].

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9 See OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (1997); and the United Nations Convention Against Corruption (2004).

10 As detailed in Step 3(D) of Annex I, companies should conduct an additional risk assessment on those risks requiring mitigation after the adoption of the risk management plan. If within six months from the adoption of the risk management plan there is no significant measurable improvement to prevent or mitigate the risks of bribery and fraudulent misrepresentation of the origin of minerals, money-laundering and payment of taxes, fees and royalties to governments, companies should suspend or discontinue engagement with the supplier for a minimum of three months. Suspension may be accompanied by a revised risk management plan, stating the performance objectives for progressive improvement that should be met before resuming the trade relationship.

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- **Substantive Outcome Documents** are adopted by the individual listed Adherents rather than by an OECD body, as the outcome of a ministerial, high-level or other meeting within the framework of the Organisation. They usually set general principles or long-term goals and have a solemn character.

- **International Agreements** are negotiated and concluded within the framework of the Organisation. They are legally binding on the Parties.

- **Arrangement, Understanding and Others**: several other types of substantive legal instruments have been developed within the OECD framework over time, such as the Arrangement on Officially Supported Export Credits, the International Understanding on Maritime Transport Principles and the Development Assistance Committee (DAC) Recommendations.