



# Due Diligence Report on Conflict Minerals

# 2023/24



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## 1) Description of the company / context of conflict minerals

The IMR© Group is a privately owned Austrian holding company which among other things is involved in the trading of minerals and the manufacture of semi-finished metal products, alloys, granules and metal powders, primarily on the basis of raw materials such as zinc, tin and aluminium.

These business activities are represented on the one hand by IMR metal powder technologies GmbH based in Velden am Wörthersee – which is responsible for all market activities such as procurement and sales – and on the other hand by IMR Metallverarbeitungs GmbH based in Feistritz im Rosental, where the processing of metals into semi-finished products takes place.

### Context of conflict minerals

As IMR metal powder technologies GmbH procures and processes **tin**, it is affected by Regulation (EU) 2017/82, which came into force on 8 June 2017 and which from 1 January 2021 lays down supply chain due diligence obligations for Union importers of tin, tantalum and tungsten, their ores, and gold originating from conflict-affected and high-risk areas. Risks in the area of supply chains must be identified, and suitable measures must be taken to minimise these risks.

## 2) Measures implemented to fulfil the due diligence obligation

In order to fulfil the specific requirements regarding the procurement of conflict-free tin, as well as our own standards from our Code of Conduct, IMR has launched an extensive programme to implement the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. This programme serves to continuously improve our internal processes and our communication with actors in the supply chain, and thus makes a major contribution to achieving this objective.

IMR metal powder technologies GmbH is a company certified according to ISO 9001:2015. The compliance with the requirements of this standard is regularly checked by means of both internal and external audits.

Based on this existing management structure, appropriate measures have been taken regarding the procurement of tin.

The measures we have implemented comprise among others:

- The appointment of a responsible officer for conflict minerals. The responsibility is currently held by a member of the management board of IMR metal powder technologies GmbH.
- The formation of a “conflict mineral” procurement team consisting of employees from all the relevant areas of the company and the management.
- The comprehensive training and instruction of the team members.
- The formulation and public communication of a policy on the procurement of conflict minerals.
- The preparation of a risk analysis in respect of conflict minerals, and the derivation of corresponding measures if a specified likelihood of such risks occurring is reached (see also section 3).
- The compilation of a procedural instruction on the procurement of conflict minerals.
- The preparation of a procurement policy on conflict minerals and information for potential suppliers.
- Interviewing potential suppliers regarding their handling of conflict mineral supply chain risks, and the evaluation of the information received for the procurement process.
- The recording of all import processes, with the import information being sent to the responsible ministry.

### **3) More detailed description of the risk analysis**

The aim of the risk analysis is to identify and assess the risks in the supply chain during mining, trade, handling and export from conflict-affected and high-risk areas and to derive appropriate measures, to prevent IMR from contributing to adverse effects associated with the mining, trade, processing, etc. of conflict minerals.

By conflict and high-risk areas, we mean areas where armed conflict is taking place or that are in a fragile situation after conflict, as well as areas where governance and security are weak or non-existent. To identify such areas, we use generally available information such as the "Indicative, Non Exhaustive List of Conflict and High-Risk Areas under Regulation (EU) 2027/821" (CAHRAs (cahraslist.net)), which is maintained on behalf of the EU Commission.

IMR does not see itself in a position to carry out audits of mining or smelters in these regions or to commission audits itself due to the size of the company. Therefore, it was determined not to buy any tin that originated from the high-risk and war zones listed in cahraslist.net and to use ratings available to us (RMI – Responsible Minerals Initiative). Our contracts stipulate that we only buy "conflict-free" tin, which means that the smelters from which the tin supplied to us comes must be on the RMI conformant list. This is also checked by us. Further reviews concern the measures to implement due diligence at our direct suppliers (distributors).

#### 4) External audits

In 2022 IMR metal powder technologies GmbH was audited for the first time by an independent, external specialist company in respect of the implementation of the due diligence requirements when procuring conflict minerals.

RCS Global Group ([www.rcsglobal.com](http://www.rcsglobal.com)) was commissioned to perform the audit.

The assessment framework comprised the financial year 2022, and covered the areas of supplier management, supply chain transparency, due diligence and the review of the CMRT statements of the IMR Metal Powder Technologies GmbH.

The audit result is publicly communicated on the website of IMR metal powder technologies GmbH.

During the audit, optimisation potential was identified, which was gradually implemented under the supervision of RCS Global as part of the ongoing improvement of the system for the implementation of due diligence.

In 2024, an audit which covers the years 2022 and 2023 has been conducted by PwC (<https://www.pwc.at/>).

The audit was based on the requirements of the OECD Due Diligence Guidance for Responsible Mineral Supply Chains from Conflict-Affected or High-Risk Areas (3rd edition) and the requirements of Regulation (EU) 2017/821, the Conflict Minerals Regulation.

The audit did not find any indications that the due diligence management system introduced, and the relevant procurement processes did not meet the above-mentioned requirements, but some recommendations were made for the further development and improvement of the system, which have now been largely worked through. Some aspects are addressed in the next section.

## 5) Outlook regarding further improvement steps

The potential for improvement that was identified during the audits relates to the optimisation of our internal processes, and also in particular the involvement of our suppliers in the information and implementation obligations.

As a first step, suppliers are being proactively informed of their duties with regard to transparency and the provision of information.

Suppliers wishing to supply tin to IMR are requested among other things:

- To declare their own supply chain policy for conflict minerals.
- To provide information on the structure of their management system in respect of conflict minerals.
- To provide details of their contact point with regard to questions and/or complaints concerning conflict minerals.
- To transmit to us any disclosed reports on their company's due diligence obligation.

In a further step, the assessment scheme for identified risks has now been changed. The risk analysis is reviewed at regular intervals and adjusted if necessary.

The redesign of the homepage will also create an opportunity to submit any complaints anonymously.

In order to achieve continuous improvement of our internal processes, the following measures are regularly implemented:

- Management reviews to evaluate the effectiveness of the measures taken to fulfil the due diligence requirement for conflict minerals and derivation of the necessary measures.
- Recurrent training and instruction of the employees in the departments concerned.
- External audits by independent bodies.

In addition, IMR metal powder technologies GmbH is a member of the RTS – Responsible Tin Supply Group – an organisation of the ITRI (International Tin Association) and is thus kept informed about activities by the Association for the maintenance of the minimum standards prescribed by the OECD.

## 6) Contact / handling the information received

We encourage all potential interest groups to express any concerns regarding our supply chain, and offer them the possibility of contacting our Compliance Hotline in this regard. IMR guarantees the integrity of the data it receives, and compliance with all the data protection regulations.

Protection of whistleblowers:

IMR guarantees the integrity of the data received and compliance with all data protection regulations. The confidentiality of the data received and the protection of whistleblowers from retaliation are guaranteed.

Contacting the Compliance Hotline: Email: [ConflictMinerals@imr-metalle.com](mailto:ConflictMinerals@imr-metalle.com)  
Telephone: +43 4274 4100 119

## **7) Legal notice**

Responsible for the content:

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Lind ob Velden, June 2024