CONFLICT MINERALS DUE DILIGENCE PLAN

ITSCI Membership & OECD Five-Step Framework

Aligned with the Dodd-Frank Wall Street Reform
and Consumer Protection Act, Section 1502
Voluntary Compliance Framework for Non-Public Issuers

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Table of Contents

Table of Contents....2
Purpose and Scope....4
Purpose....4
Scope....4
Regulatory and Framework Alignment....4
Legal and Policy Context....6
Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act....6
United Nations Security Council Resolution 1952 (2010)....7
Interconnection of Frameworks....8
OECD Five-Step Framework Implementation....9
Step 1: Establish Strong Company Management Systems....9
A. Company Supply Chain Policy....9
B. Internal Management Structure....9
C. Controls and Transparency: Chain of Custody and Traceability....10
D. Supplier Engagement Strategy....10
E. Grievance Mechanism....11
Step 2: Identify and Assess Risks in the Supply Chain....12
Information Sources and Review Process....12
Reasonable Country of Origin Inquiry (RCOI) Procedure....13
Conflict Minerals Reporting Template (CMRT) Integration....13
Smelter and Refiner Identification Process....14
Supplier Risk Tiering....14
Risk Assessment Methodology....15
Commitment to Responsible Engagement (Anti-De-Risking)....15
Grievance Mechanism: Risk Integration and Verification....16
Step 3: Design and Implement a Risk Mitigation Strategy....17
Reporting to Senior Management....17
Risk Management Decision Framework....17
Internal Risk Mitigation Process....17
Frequency of Risk Mitigation Reviews....17
Step 4: Independent Third-Party Audit....19
Step 5: Annual Reporting on Due Diligence....19
ITSCI Programme Integration....20
Leveraging ITSCI Membership....20
Responsibilities as an ITSCI Member....20

Gold and Extended Minerals Coverage 22
Applicability Assessment 22
Due Diligence for Gold (If Applicable) 22
Training and Capacity Building Program 23
Internal Training 23
External Capacity Building 23
Training Records 24
Data Management and Confidentiality 25
Data Handling Principles 25
Data Sharing with Downstream Customers 25
Communication Plan 26
Internal Communications 26
External Communications 26
Stakeholder Engagement 26
Supplier Engagement Framework 28
Onboarding New Suppliers 28
Ongoing Supplier Management 28
Supplier Non-Compliance 28
Detailed Risk Mitigation Procedures 30
Risk Categories and Responses 30
Mitigation Workflow 30
Incident Response Quick Reference 31
Annual Review and Continuous Improvement 33
Annual Review Scope 33
Key Performance Indicators 33
Appendices 34
Appendix A: Definitions 34
Appendix B: Document Approval and Revision History 35
Appendix C: Related Documents 35

Purpose and Scope

Purpose

This Conflict Minerals Due Diligence Plan establishes the policies, procedures, and management systems by which Pluto REM, LLC ('Pluto') will exercise due diligence over its supply chain for tin, tantalum, tungsten, and their ores (collectively referred to as 3T minerals). The plan is designed to align with the requirements of ITSCI (International Tin Supply Chain Initiative) membership and to conform, to the maximum extent practicable, with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas.

Although Pluto is not a public issuer subject to the mandatory reporting requirements of Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act, the company has elected to voluntarily adopt a conflict minerals framework consistent with the principles of that legislation. This decision reflects our commitment to ethical sourcing, human rights, and responsible corporate citizenship.

Scope

This plan applies to all sourcing, procurement, and trading activities involving tin (cassiterite), tantalum (columbite-tantalite), and tungsten (wolframite) minerals and their refined derivates, particularly those originating from or transiting through conflict-affected and high-risk areas (CAHRAs) as defined by the OECD Guidance. The plan governs the conduct of all employees, agents, and contractors involved in mineral procurement decisions and supply chain management.

Regulatory and Framework Alignment

This due diligence plan has been developed in alignment with the following international and domestic frameworks:

- OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (Third Edition, 2016), including the Supplement on Tin, Tantalum, and Tungsten
- Section 1502(e)(4) of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) – voluntary adoption (see Section 3 below for detailed discussion)
- United Nations Security Council Resolution 1952 (2010), which supports taking forward the due diligence recommendations contained in the final report of the UN Group of Experts on the Democratic Republic of the Congo (S/2010/596) (see Section 3 below for detailed discussion)
- EU Regulation 2017/821 on Conflict Minerals (as applicable)
- ITSCI Programme Standards and Membership Requirements, fully aligned with the OECD five-step framework

- ICGLR Regional Certification Mechanism and the Lusaka Declaration (2010)
- UN Guiding Principles on Business and Human Rights (UNGPs)

Legal and Policy Context

Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act

Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act, signed into law in July 2010, was enacted by the United States Congress in response to concerns that the exploitation and trade of conflict minerals was helping to finance armed conflict in the Democratic Republic of the Congo (DRC) and contributing to an emergency humanitarian crisis. The provision added Section 13(p) to the Securities Exchange Act of 1934.

Under Section 1502, companies registered with the U.S. Securities and Exchange Commission (SEC) that manufacture or contract to manufacture products for which conflict minerals are "necessary to the functionality or production" must:

1. Conduct a Reasonable Country of Origin Inquiry (RCOI) to determine whether any conflict minerals in their products originated in the DRC or any of the Covered Countries (Angola, Burundi, Central African Republic, Republic of the Congo, Rwanda, South Sudan, Tanzania, Uganda, and Zambia).
2. If minerals may have originated from the Covered Countries, exercise due diligence on the source and chain of custody of those conflict minerals, conforming to a nationally or internationally recognized due diligence framework such as the OECD Guidance.
3. File an annual Conflict Minerals Report (as an exhibit to Form SD) with the SEC, including a description of the due diligence measures taken, the facilities used to process the minerals, the country of origin, and the efforts to determine the mine or location of origin with the greatest possible specificity.
4. Make the Conflict Minerals Report publicly available on the company's internet website.
5. Obtain an independent private sector audit of the Conflict Minerals Report conducted in accordance with standards established by the Comptroller General of the United States (where the company determines its products are DRC conflict free).

Voluntary Adoption by Pluto REM, LLC: Although Pluto is not a public issuer and is therefore not legally required to comply with Section 1502, we recognize the importance of this landmark legislation and the supply chain due diligence framework it has established. The Dodd-Frank Act has had a significant cascade effect throughout global supply chains, with private companies, small businesses, and international suppliers increasingly expected to provide conflict minerals data to publicly traded customers. By voluntarily adopting a due diligence framework consistent with the principles of Section 1502, Pluto positions itself to: (a) support the compliance efforts of any current or future customers who are SEC registrants; (b) demonstrate responsible corporate citizenship and commitment to human rights; (c) align with emerging global best practices and the expectations of business partners; and (d) maintain eligibility and good standing as an ITSCI member.

Covered Countries under Section 1502(e)(4): Section 1502(e)(4) defines conflict minerals as columbite-tantalite (coltan), cassiterite, gold, wolframite, and their derivatives, or any other mineral or its derivatives determined by the Secretary of State to be financing conflict in the DRC or an adjoining country. The Covered Countries include the DRC and its nine adjoining nations: Angola, Burundi, the Central African Republic, the Republic of the Congo, Rwanda, South Sudan, Tanzania, Uganda, and Zambia. Pluto's due diligence will encompass minerals originating from, or transiting through, any of these countries, as well as any additional conflict-affected and high-risk areas identified through the OECD Guidance.

United Nations Security Council Resolution 1952 (2010)

United Nations Security Council Resolution 1952, adopted unanimously on 29 November 2010, represents a landmark in the international framework for responsible mineral sourcing. The Resolution directly supports the due diligence guidelines developed by the UN Group of Experts on the DRC in their final report (S/2010/596) and provides critical context for the due diligence obligations of companies operating in or sourcing minerals from the DRC and the broader Great Lakes Region.

Key provisions of Resolution 1952 relevant to this Due Diligence Plan include:

- Paragraph 7: The Security Council supported taking forward the Group of Experts' recommendations on guidelines for due diligence for importers, processing industries, and consumers of Congolese mineral products, as set out in the final report (S/2010/596), to mitigate the risk of further exacerbating the conflict in the eastern DRC by providing direct or indirect support to illegal armed groups, criminal networks, and perpetrators of serious human rights abuses.
- Paragraph 8: The Security Council called upon all States to take appropriate steps to raise awareness of the due diligence guidelines and to urge importers, processing industries, and consumers of Congolese mineral products to exercise due diligence by applying the guidelines, or equivalent guidelines, containing five steps: (1) strengthening company management systems; (2) identifying and assessing supply chain risks; (3) designing and implementing strategies to respond to identified risks; (4) conducting independent audits; and (5) publicly disclosing supply chain due diligence and findings.
- Paragraph 9: The Security Council decided that the DRC Sanctions Committee, in determining whether to designate an individual or entity supporting illegal armed groups through illicit trade of natural resources, should consider whether the individual or entity has exercised due diligence consistent with the steps set out in the Resolution.

Significance for Pluto REM, LLC: Resolution 1952 establishes that failure to exercise due diligence in the mineral supply chain from the DRC and the Great Lakes Region carries the risk of UN sanctions designation. The five-step due diligence framework endorsed by the Resolution is identical to the OECD framework upon which this plan is built. The Resolution also underscores that the guidelines apply not only to companies in the DRC but to all actors in the global supply chain, including importers, processing industries, and consumers of Congolese mineral products worldwide. By implementing this Due Diligence Plan, Pluto directly addresses

the call of the Security Council and aligns with the internationally recognized standards that form the basis of both the OECD Guidance and the ITSCI Programme.

Interconnection of Frameworks

The three primary frameworks guiding this plan are mutually reinforcing:

Framework	Core Requirement	How This Plan Addresses It
OECD Due Diligence Guidance (2016)	Five-step risk-based due diligence framework for all minerals from conflict-affected and high-risk areas. Provides the Model Supply Chain Policy (Annex II) and the 3T Supplement with specific upstream/downstream recommendations.	This plan is structured entirely around the OECD five-step framework. Our Supply Chain Policy is modeled on Annex II. We follow the 3T Supplement recommendations for our position in the supply chain.
Dodd-Frank Act, Section 1502(e)(4)	Requires SEC registrants to conduct RCOI, exercise due diligence conforming to OECD Guidance, file annual Conflict Minerals Reports, and obtain independent audits. Defines Covered Countries as DRC and nine adjoining nations.	Voluntarily adopted. We conduct country-of-origin inquiries, apply OECD-aligned due diligence, prepare annual due diligence reports, and support audit processes through ITSCI. We apply the Covered Countries definition to our risk screening.
UN Security Council Resolution 1952 (2010)	Calls on all States to raise awareness and urge companies to exercise due diligence using the five-step framework. Provides for sanctions designation of entities that fail to exercise due diligence.	Our plan implements all five steps called for by the Resolution. We screen against UN sanctions lists. We monitor UN Group of Experts reports as a key information source for risk assessment.
ITSCI Programme	Upstream joint initiative fully aligned with OECD Guidance. Provides on-the-ground traceability, risk monitoring, incident reporting, and capacity building across Burundi, DRC, Rwanda, and Uganda.	ITSCI membership is our primary vehicle for implementing upstream due diligence. We leverage ITSCI's traceability system, risk information, incident process, and stakeholder engagement to fulfill the OECD framework requirements.

The EU Regulation 2017/821 on Conflict Minerals, which entered into force in January 2021, further reinforces this framework by imposing mandatory due diligence obligations on EU importers of 3TG minerals, also based on the OECD Guidance. Pluto will monitor developments under this regulation as applicable to our operations and trading partners.

OECD Five-Step Framework Implementation

This plan is structured around the OECD five-step framework for risk-based due diligence. Each step is detailed below with specific actions, responsible parties, and timelines.

Step 1: Establish Strong Company Management Systems

A. Company Supply Chain Policy

Pluto hereby adopts a Conflict Minerals Supply Chain Policy consistent with the Model Supply Chain Policy in Annex II of the OECD Guidance. This policy commits the company to the following core principles:

- We will **not** tolerate, profit from, contribute to, or facilitate any forms of torture, forced labor, worst forms of child labor, sexual violence, war crimes, or other gross human rights violations associated with the extraction, transport, or trade of minerals.
- We will **not** provide direct or indirect support to non-state armed groups through mineral extraction, transport, trade, handling, or export.
- We will take immediate action to suspend or discontinue engagement with suppliers where we identify a reasonable risk that they are sourcing from or linked to parties committing serious abuses.
- 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.
- We will support efforts to eliminate money laundering connected to the extraction, trade, or export of minerals from conflict-affected areas.
- We will ensure all taxes, fees, and royalties related to mineral extraction and trade are paid to the appropriate governments.

This policy will be published on our company website, communicated to all employees involved in procurement and supply chain operations, and incorporated into supplier contracts and agreements.

B. Internal Management Structure

The following internal management structure will support the implementation of this due diligence plan:

Role	Responsibilities
Senior Management Designee	Overall accountability for the due diligence program. Receives risk assessment reports, approves risk management plans, and authorizes supply chain decisions including supplier suspension or disengagement.
Compliance Officer / Due Diligence Lead	Day-to-day management of the due diligence process. Coordinates information review, risk assessments, supplier engagement, ITSCI liaison, and reporting. Maintains documentation and records.

Procurement / Supply Chain Manager	Incorporates due diligence requirements into supplier contracts. Conducts supplier communications and manages supplier improvement plans. Conducts initial screening of new suppliers.
Due Diligence Review Committee	Cross-functional team (compliance, procurement, legal, operations) that convenes quarterly to review risk assessments, incident reports, and mitigation progress. Makes recommendations to senior management.

Resources will be allocated to ensure adequate staffing, training, and tools (including subscriptions to relevant databases and industry initiatives) to support the due diligence program.

C. Controls and Transparency: Chain of Custody and Traceability

Pluto will maintain a system of controls and transparency over its mineral supply chain through the following mechanisms:

1. Participation in the ITSCI Programme, which provides mine-to-smelter traceability through tagging, tracking, and reporting of 3T minerals from approximately 3,000 mine sites across Burundi, DRC, Rwanda, and Uganda.
2. Maintenance of records identifying all upstream actors in our supply chain, including mines of origin, consolidators, exporters, and smelters/refiners.
3. Documentation of all mineral shipments, including origin data, transport routes, and chain of custody records provided through ITSCI and directly by suppliers.
4. Retention of all due diligence records for a minimum of five years in a secure, computerized database.
5. Avoidance of cash purchases where practicable; ensuring any unavoidable cash transactions are supported by verifiable documentation and routed through official banking channels.

D. Supplier Engagement Strategy

Effective due diligence requires meaningful engagement with suppliers throughout the supply chain. Pluto will pursue the following engagement activities:

1. **Contractual Requirements:** Incorporate our Conflict Minerals Supply Chain Policy and specific due diligence expectations into all supplier contracts and agreements, including the right to request documentation and conduct unannounced spot-checks.
2. **Supplier Due Diligence Expectations:** Require that all suppliers of 3T minerals conduct their own due diligence consistent with the OECD Guidance and that they can demonstrate this through documentation, certifications, or participation in recognized industry programs such as ITSCI.
3. **Long-Term Relationships:** Prioritize long-term supplier relationships over one-off or short-term contracts to build leverage and enable progressive improvement in due diligence performance.

4. **Capacity Building:** Where feasible, assist suppliers in building their capacity to conduct due diligence, including by sharing guidance materials, connecting them with ITSCI training resources, and providing feedback on their due diligence practices.
5. **Measurable Improvement Plans:** Develop measurable improvement plans with suppliers where deficiencies are identified, including clear performance objectives and reasonable timelines. Involve relevant stakeholders (local authorities, civil society, international organizations) where appropriate.
6. **Communication:** Communicate our supply chain policy and due diligence expectations to all suppliers at least annually, and to new suppliers upon onboarding.

E. Grievance Mechanism

Pluto will establish and maintain a grievance mechanism that enables any interested party, including affected persons, whistleblowers, employees, or community members, to raise concerns regarding the circumstances of mineral extraction, trade, or handling in our supply chain. This mechanism will operate as follows:

- A dedicated email address and contact point for receiving complaints and concerns.
- All reports may be submitted anonymously and will be treated confidentially.
- Reports will be logged, acknowledged within five business days, and investigated promptly by the Due Diligence Lead.
- Findings from grievance investigations will be incorporated into the risk assessment and reported to the Due Diligence Review Committee.
- In addition, Pluto will leverage the ITSCI whistle-blower mechanism, through which disclosures can be made verbally, in writing, or via electronic communication in any language.

Step 2: Identify and Assess Risks in the Supply Chain

Information Sources and Review Process

Pluto will review information from a variety of sources to identify and assess risks within its supply chain. The following table outlines the primary information sources and their review frequency:

Information Source	Description	Review Frequency
ITSCI Monthly Member Reports	Confidential reports covering traceability data, incident summaries, risk alerts, and mine site assessments from ITSCI field teams across Burundi, DRC, Rwanda, and Uganda.	Monthly, within 10 business days of receipt.
ITSCI Quarterly Overviews	Broader overview of program-wide trends, security developments, governance updates, and aggregate risk data following the OECD 5-step framework.	Quarterly, reviewed by Due Diligence Review Committee.
ITSCI Incident Reports	Reports on specific due diligence incidents, including member non-compliance, traceability irregularities, and identified risks at mine sites or along transport routes.	Upon receipt; urgent incidents reviewed within 48 hours.
ITSCI Annual Report & Audit Findings	Annual OECD Step 5 due diligence report, including alignment assessment results, improvement action plans, and audit recommendations.	Annually, integrated into annual review cycle.
Supplier Self-Declarations	Completed questionnaires and declarations from suppliers regarding their sourcing practices, due diligence policies, and mine-of-origin information.	Upon onboarding and annually thereafter.
UN Group of Experts Reports	Reports from the UN Group of Experts on the DRC covering conflict dynamics, armed group activities, sanctions, and supply chain risks.	Upon publication; reviewed within 30 days.
Government & Regulatory Sources	OFAC sanctions lists, EU conflict minerals regulation updates, ICGLR regional certification updates, and relevant national government notices.	Quarterly screening; sanctions checked before each new supplier relationship.
Civil Society & Media Reports	Reports from NGOs (e.g., Global Witness, IPIS), investigative journalism, and media coverage of conflict minerals and supply chain issues.	Ongoing monitoring; flagged items reviewed within 15 business days.
Industry Initiatives	Information from the Responsible Minerals Initiative (RMI), Responsible Minerals Assurance Process (RMAP)	Quarterly; cross-referenced with ITSCI data.

	assessments, and other recognized programs.	

Reasonable Country of Origin Inquiry (RCOI) Procedure

Although Pluto is not a public issuer subject to the mandatory RCOI requirements of Section 1502, we will voluntarily conduct an equivalent inquiry to determine whether 3T minerals in our supply chain may originate from the Covered Countries (DRC and its nine adjoining nations). The RCOI will proceed as follows:

1. **Supplier Survey:** Distribute the Conflict Minerals Reporting Template (CMRT) – the industry-standard tool developed by the Responsible Minerals Initiative – to all suppliers of products or materials containing or potentially containing 3T minerals. The CMRT captures smelter/refiner identification, country of origin, and supply chain due diligence information in a standardized format recognized by downstream customers, auditors, and regulators.
2. **ITSCI Data Cross-Reference:** Cross-reference supplier declarations and CMRT responses against ITSCI traceability data, including mine-of-origin records, shipment documentation, and chain of custody reports.
3. **Smelter/Refiner Identification:** Using CMRT responses and ITSCI data, identify all smelters and refiners in the supply chain that process the 3T minerals we source. Cross-reference identified smelters against the RMI's list of conformant smelters/refiners under the RMAP and against ITSCI's member smelter list.
4. **Country of Origin Determination:** Based on the information collected, determine for each mineral whether it: (a) did not originate from a Covered Country; (b) originated from scrap or recycled sources; or (c) may have originated from one or more Covered Countries, triggering enhanced due diligence.
5. **Documentation:** Document the RCOI process, responses received, response rates, and conclusions for each mineral type. Where suppliers do not respond or provide incomplete information, document efforts to obtain the information and treat the gap as a risk factor.

The RCOI will be conducted annually, timed to support the preparation of the annual due diligence report. New supplier relationships will trigger an individual RCOI as part of the onboarding process described in the Supplier Engagement Framework.

Conflict Minerals Reporting Template (CMRT) Integration

The CMRT, developed and maintained by the RMI, is the globally recognized tool for collecting and communicating conflict minerals supply chain information. [Company Name] will integrate the CMRT into its due diligence process as follows:

- Require all suppliers of 3T-containing products or materials to complete and return the current version of the CMRT at least annually.

- Where suppliers provide CMRTs to satisfy their own downstream customers' Dodd-Frank obligations, accept those CMRTs and review them for completeness and consistency.
- Maintain a CMRT response tracker to monitor supplier response rates, identify non-responsive suppliers for follow-up, and record year-over-year trends.
- Review CMRT responses for accuracy and completeness, flagging inconsistencies such as smelters not on the RMAP conformant list, missing country-of-origin data, or declarations that conflict with ITSCI traceability information.
- Provide completed CMRTs to downstream customers upon request to support their own Section 1502 or EU Regulation 2017/821 compliance obligations.
- Track smelter/refiner identification across all CMRTs received, building and maintaining a consolidated smelter list that is reviewed quarterly for conformance status changes.

Smelter and Refiner Identification Process

Identifying the smelters and refiners in our supply chain is essential for both OECD compliance and Dodd-Frank alignment. Pluto will:

6. Compile a master smelter/refiner list from CMRT responses, ITSCI membership data, and direct supplier disclosures.
7. Cross-reference each identified smelter/refiner against the RMI's RMAP conformant smelter list to determine audit status.
8. For smelters/refiners that are not on the RMAP conformant list, assess whether they participate in equivalent programs (e.g., ITSCI, LBMA Responsible Gold Guidance) or have undergone other recognized third-party audits.
9. Engage with non-conformant smelters/refiners (directly or through industry programs) to encourage participation in recognized audit programs.
10. Report the smelter/refiner identification results in the annual due diligence report, including the number of identified smelters, their conformance status, and any actions taken regarding non-conformant facilities.
11. Update the smelter/refiner list at least quarterly as new CMRT data and RMAP status changes become available.

Supplier Risk Tiering

Pluto will categorize suppliers into risk tiers to calibrate the intensity of due diligence activities appropriately:

Tier	Description	Due Diligence Intensity
Tier 1 – High Risk	Direct suppliers of 3T minerals originating from or transiting through Covered Countries or other CAHRAs. Suppliers with known or suspected red flags.	Full RCOI, annual CMRT, quarterly risk reviews, contractual due diligence clauses with audit rights, active ITSCI cross-referencing, on-site assessments where feasible.

Tier 2 – Medium Risk	Suppliers of products or components containing 3T minerals where the country of origin is partially known or where minerals may transit through Covered Countries.	Annual CMRT, smelter/refiner identification, semi-annual risk review, contractual due diligence clauses, follow-up on incomplete information.
Tier 3 – Low Risk	Suppliers of products containing 3T minerals from verified non-CAHRA sources, or using only recycled/scrap material with documentation.	Annual CMRT collection, annual risk review, standard contractual provisions. Tier may be elevated if circumstances change.

Risk Assessment Methodology

The risk assessment process will follow a structured methodology aligned with the OECD Guidance:

1. **Red Flag Screening:** All mineral sourcing is first evaluated against the red flags identified in the OECD 3T Supplement. These include red flag locations of mineral origin and transit (minerals originating from or transported via a CAHRA, or claimed to originate from a country with limited known reserves), as well as supplier red flags (suppliers with interests in companies operating in red flag locations or known to have sourced from such locations in the prior 12 months).
2. **Supply Chain Mapping:** Map the factual circumstances of our supply chain, identifying all upstream actors, mines of origin, transport routes, and points of consolidation, trade, and processing. Leverage ITSCI traceability data and supplier disclosures to build a comprehensive picture.
3. **Risk Evaluation:** Assess identified factual circumstances against the standards in our Supply Chain Policy (consistent with Annex II of the OECD Guidance) and applicable national and international law. Any reasonable inconsistency between a factual circumstance and a standard is treated as a risk with potential adverse impacts.
4. **Documentation:** All risk assessments are documented, dated, and retained in the due diligence records for a minimum of five years.

Commitment to Responsible Engagement (Anti-De-Risking)

Important: Pluto is committed to responsible, continued engagement with mineral supply chains from conflict-affected and high-risk areas. Both the OECD Guidance and the ITSCI Programme explicitly warn against blanket disengagement or de-risking from entire regions as a default response to risk. Such an approach is counterproductive because it harms legitimate artisanal miners and communities who depend on the mineral trade for their livelihoods, undermines the economic development that responsible mineral sourcing is intended to promote, removes the leverage and oversight that engaged companies provide, and can drive mining activity into unmonitored and unregulated channels.

Disengagement is a measure of last resort under this plan, to be employed only after genuine, documented, and good-faith mitigation efforts have failed, or where risks are so severe (e.g., direct links to armed groups or serious human rights abuses) that continued engagement would

constitute complicity. In all other cases, the preferred response is to continue trade while pursuing measurable risk mitigation, in cooperation with suppliers, ITSCI, and relevant stakeholders. This commitment aligns with UNSCR 1952 Paragraph 7, which seeks to mitigate risk while enabling responsible trade, and with ITSCI's foundational principle of inclusivity and progressive improvement.

Grievance Mechanism: Risk Integration and Verification

To ensure that grievance reports are effectively integrated into the risk management cycle, the following additional procedures apply:

- Escalation Timelines: Grievances alleging critical risks (e.g., armed group involvement, serious human rights abuses) will be escalated to the Due Diligence Lead within 24 hours and to the Due Diligence Review Committee within 48 hours. All other grievances will be assessed within 10 business days.
- Verification of Anonymous Reports: Anonymous reports will be investigated through independent verification, including cross-referencing with ITSCI field data, supplier records, and publicly available information. No action will be taken against a named supplier based solely on an unverified anonymous report; however, the report will be treated as a risk indicator and monitored closely.
- Feedback Loop: Findings from grievance investigations will be documented and incorporated into the next quarterly risk assessment. Where a grievance identifies a systemic issue, it will trigger a review of the relevant risk management plan.
- Reporter Protection: Pluto prohibits retaliation against any person who submits a good-faith report through the grievance mechanism. This prohibition extends to ITSCI's whistleblower mechanism.
- Annual Reporting: The number, nature, and resolution status of grievance reports will be included in the annual due diligence report (without identifying confidential reporters).

Step 3: Design and Implement a Risk Mitigation Strategy

Reporting to Senior Management

Findings from the supply chain risk assessment will be reported to the Senior Management Designee, outlining all information gathered and the actual and potential risks identified. Reports will be prepared by the Due Diligence Lead and will include a recommended course of action. The Due Diligence Review Committee will convene quarterly (or more frequently if urgent risks arise) to discuss risk findings and approve risk management strategies.

Risk Management Decision Framework

Based on the severity and nature of identified risks, Pluto will adopt one of three courses of action consistent with the OECD Guidance:

Response	When Applied	Actions
Continue Trade with Mitigation	Moderate or manageable risks identified where progressive improvement is feasible and the supplier demonstrates willingness to remediate.	Develop measurable improvement plan with clear objectives and timelines. Monitor progress monthly. Engage with supplier and relevant stakeholders. Report progress to senior management.
Temporary Suspension	Significant risks identified that require immediate attention but where the supplier relationship may be preserved through remediation.	Suspend trade for minimum 3 months. Implement revised risk management plan with specific performance benchmarks. Reassess before resumption. Resumption requires senior management approval.
Disengagement	Critical risks identified (e.g., direct links to armed groups, serious human rights abuses), or where mitigation efforts have failed within 6 months, or risk is deemed unacceptable.	Terminate supplier relationship immediately. Document reasons and communicate decision to supplier. Report to ITSCI and relevant authorities where appropriate. Seek alternative sourcing.

Internal Risk Mitigation Process

The following internal process governs how risk mitigation is conducted within Pluto:

1. **Identification and Escalation:** When a risk is identified through any information source (ITSCI reports, supplier disclosures, external reports, grievance mechanism), it is immediately logged by the Due Diligence Lead and escalated to the appropriate level based on severity.

2. **Risk Assessment Meeting:** For moderate or higher risks, the Due Diligence Lead convenes the relevant members of the Due Diligence Review Committee within five business days to evaluate the risk and determine the appropriate response.
3. **Risk Management Plan Development:** A written risk management plan is developed specifying the risk description, recommended response (continue/suspend/disengage), measurable objectives, responsible persons, timeline, and indicators for measuring improvement.
4. **Stakeholder Consultation:** Where appropriate, consult with the affected supplier, local government authorities, ITSCI, civil society organizations, and other stakeholders to agree on the mitigation strategy.
5. **Implementation and Monitoring:** The plan is implemented by the designated responsible persons. Progress is tracked against the stated objectives and reported monthly to the Due Diligence Lead and quarterly to senior management.
6. **Reassessment:** After implementation of a mitigation strategy, the risk is reassessed (returning to Step 2) to confirm that the risk has been adequately addressed. If not, the risk management response is escalated (e.g., from continued trade to suspension, or from suspension to disengagement).
7. **Documentation:** All risk management plans, meeting minutes, stakeholder communications, and outcome reports are documented and retained for a minimum of five years.

Frequency of Risk Mitigation Reviews

- Ongoing: Monitoring of ITSCI incident reports and urgent external intelligence.
- Monthly: Review of ITSCI monthly reports and active risk management plans.
- Quarterly: Formal review by Due Diligence Review Committee of all open risks, mitigation progress, and new risk indicators.
- Annually: Comprehensive review of the entire due diligence program, including policy effectiveness, supplier performance, and program alignment with OECD Guidance and ITSCI standards.

Step 4: Independent Third-Party Audit

As an ITSCI member, Pluto benefits from the independent Alignment Assessment process that evaluates ITSCI's conformity with the OECD Guidance. The most recent independent assessment (2023) confirmed ITSCI as "Fully Aligned" with the OECD Guidance.

In addition, Pluto commits to:

- Supporting and cooperating with any ITSCI-initiated on-site audits or reviews of our operations and due diligence practices.
- Encouraging and, where possible, requiring that smelters and refiners in our supply chain participate in recognized audit programs such as the Responsible Minerals Assurance Process (RMAP) or equivalent.
- Reviewing audit results from smelters/refiners in our supply chain and integrating findings into our own risk assessment process.
- Considering, at minimum biennially, whether an independent third-party review of our own due diligence management system would provide additional assurance. While not mandatory for non-public issuers, such reviews demonstrate best practice.

Step 5: Annual Reporting on Due Diligence

Although Pluto is not subject to the SEC's Conflict Minerals Rule (as applicable to public issuers under Section 1502 of the Dodd-Frank Act), we voluntarily commit to the following reporting practices in the spirit of transparency called for by both Section 1502 and UN Security Council Resolution 1952, Paragraph 8:

1. Prepare an annual due diligence report modeled on the structure of the SEC Form SD and Conflict Minerals Report, summarizing the company's conflict minerals policies, reasonable country-of-origin inquiry results, risk assessment findings, risk management actions taken, and outcomes achieved.
2. Publish a summary of this report on our company website or make it available to stakeholders upon request, consistent with the public disclosure principles of both Section 1502 and UNSCR 1952.
3. Submit required reporting and information to the ITSCI Programme as part of our membership obligations, including shipment delivery data, due diligence documentation, and responses to incident reports.
4. Provide our annual report to business partners and customers upon request to support their own due diligence and, where applicable, their Section 1502 Dodd-Frank or EU Regulation 2017/821 compliance obligations.
5. Include in the annual report a description of the Covered Countries (per Section 1502(e)(4)) from which minerals in our supply chain may originate, the smelters/refiners identified in our supply chain, and the efforts made to determine mine or location of origin with the greatest possible specificity.

ITSCI Programme Integration

The ITSCI Programme is the primary upstream joint initiative through which [Company Name] implements its due diligence obligations. ITSCI supports the practical implementation of both the OECD Due Diligence Guidance and the UN Security Council Resolution 1952 (2010) due diligence recommendations. The programme was established as a voluntary industry action prior to the passage of the Dodd-Frank Act, though Section 1502 has since helped drive its rapid growth and global adoption. ITSCI provides on-the-ground traceability and due diligence across the Great Lakes Region, covering approximately 3,000 3T mine sites across Burundi, DRC, Rwanda, and Uganda – four of the ten Covered Countries under Section 1502(e)(4). ITSCI's independent Alignment Assessment (2023) confirmed that its standards are fully aligned (100% score for policies and standards) with the OECD Guidance, and ITSCI also supports additional expectations arising from both the EU Regulation 2017/821 and Section 1502 of the Dodd-Frank Act.

Leveraging ITSCI Membership

As a member of ITSCI, Pluto will leverage the programme's capabilities in the following ways:

- Traceability: Utilize ITSCI's mine-to-smelter traceability system, which tracks minerals through tagging and documentation at each point in the upstream supply chain.
- Risk Information: Receive and review ITSCI's continuous monitoring and incident reporting, which covers OECD Annex II risks including armed group involvement, human rights abuses, corruption, and security force misconduct.
- Incident Management: Participate in and respond to ITSCI's incident resolution processes, including recommendations for risk management actions directed at specific member companies.
- Stakeholder Engagement: Benefit from ITSCI's partnerships with host governments (national and local level), civil society organizations, and international bodies operating in the region.
- Training and Capacity Building: Access ITSCI training resources for new members and ongoing due diligence practice improvements, including exporter training manuals adapted for specific country contexts.
- Whistleblower Mechanism: Support and promote the ITSCI whistleblower mechanism, through which disclosures can be made in any language via verbal, written, or electronic communication.

Responsibilities as an ITSCI Member

- Maintain all relevant legal documents (operating licenses, certificates of incorporation) and provide background information to the ITSCI Secretariat as required.
- Cooperate with ITSCI preliminary audits and ongoing assessments.

- Comply with shipment delivery reporting requirements for exporters, traders, and smelters.
- Act on ITSCI recommendations for improvement arising from audits or incident reviews.
- Pay annual membership fees and applicable levy fees.
- Report any changes to company ownership, management, or operational scope to ITSCI promptly.

Gold and Extended Minerals Coverage

Section 1502(e)(4) of the Dodd-Frank Act defines conflict minerals as columbite-tantalite (coltan), cassiterite, gold, wolframite, and their derivatives. While Pluto's ITSCI membership specifically addresses 3T minerals (tin, tantalum, and tungsten), this plan must also address gold to maintain alignment with the full scope of Section 1502.

Applicability Assessment

Pluto will conduct an annual assessment to determine whether gold is present in its supply chain. This assessment will consider whether any products sourced, manufactured, or traded by the company contain gold or gold derivatives, and whether any gold in the supply chain may originate from the DRC or Covered Countries.

Due Diligence for Gold (If Applicable)

If gold is determined to be present in Pluto's supply chain, the following additional measures will be applied:

- The OECD Supplement on Gold will be consulted for specific due diligence recommendations applicable to gold supply chains, including the distinct challenges posed by gold's high value-to-weight ratio and the prevalence of informal trading networks.
- Gold refiners in the supply chain will be identified and cross-referenced against the London Bullion Market Association (LBMA) Responsible Gold Guidance conformant refiner list and the RMAP conformant smelter list.
- CMRTs distributed to suppliers will include the gold section and require declaration of gold content and refiner identification.
- Risk assessment procedures will be extended to cover gold-specific red flags, including the higher risk of smuggling, the involvement of artisanal and small-scale gold mining (ASGM) networks, and the role of gold as a preferred medium for money laundering in conflict zones.

If gold is determined not to be present in the company's supply chain, this determination will be documented in the annual due diligence report with the supporting rationale.

Training and Capacity Building Program

Effective due diligence requires that all personnel involved in supply chain decisions understand their roles and obligations. Pluto will implement a structured training program as follows:

Internal Training

Audience	Training Content	Frequency
Senior Management Designee & Executive Leadership	Overview of regulatory framework (Dodd-Frank Section 1502, UNSCR 1952, OECD Guidance, EU Regulation). Company obligations and reputational risks. Escalation and decision-making responsibilities.	Annual briefing, plus ad hoc briefings when significant regulatory changes occur.
Due Diligence Lead & Compliance Team	In-depth OECD five-step framework implementation. ITSCI programme operations, incident reporting, and data interpretation. CMRT administration and analysis. Risk assessment methodology and documentation. RCOI procedures. Sanctions screening tools.	Annual comprehensive training. Quarterly updates on evolving risks and regulatory developments. ITSCI member webinars and training sessions.
Procurement & Supply Chain Staff	Company Conflict Minerals Policy and supplier expectations. Red flag recognition in supplier interactions. CMRT distribution, collection, and initial review. Supplier onboarding due diligence procedures. How to escalate concerns.	Annual training. Refresher upon onboarding of new staff.
Due Diligence Review Committee Members	Risk assessment review and decision-making frameworks. Case studies of risk mitigation (continue/suspend/disengage). Updates on ITSCI incident trends and regional security developments.	Semi-annual training aligned with quarterly committee meetings.
All Relevant Employees	General awareness of conflict minerals issues and the company's commitment. How to use the grievance mechanism. Basic understanding of why due diligence matters.	Upon onboarding and annual awareness refresher.

External Capacity Building

Pluto will support supplier capacity building as recommended under Step 1(D) of the OECD 3T Supplement:

- Facilitate supplier access to ITSCI training resources, including exporter training manuals adapted for specific country contexts and dedicated training on due diligence practices developed by ITSCI for new members.
- Share OECD Guidance materials and simplified summaries with suppliers who may lack familiarity with the framework.
- Where feasible, participate in or support industry-wide capability training initiatives developed in cooperation with international organizations, NGOs, and other stakeholders.
- Provide constructive feedback to suppliers on their CMRT responses and due diligence documentation, identifying areas for improvement and offering guidance.

Training Records

All training activities will be documented, including attendee lists, training materials used, dates, and any assessments or certifications of completion. Training records will be retained for a minimum of five years and reviewed as part of the annual due diligence program assessment.

Data Management and Confidentiality

Conflict minerals due diligence involves the collection, storage, and analysis of sensitive commercial, operational, and personal information. [Company Name] is committed to protecting this information in accordance with applicable laws and the expectations of our partners, including ITSCI.

Data Handling Principles

- Need-to-Know Access: Due diligence records, ITSCI confidential reports, supplier declarations, and risk assessment documentation will be accessible only to personnel with a legitimate need-to-know, including the Due Diligence Lead, members of the Due Diligence Review Committee, and authorized compliance staff.
- Secure Storage: All due diligence records will be stored in a secure, computerized database with access controls, encryption, and regular backups. Physical records, if any, will be stored in locked facilities.
- ITSCI Confidentiality: Information received from ITSCI as part of membership, including confidential monthly member reports, incident reports, and traceability data, will be treated as strictly confidential and will not be shared externally without ITSCI's prior written consent, except as required by law or regulation.
- Supplier Data Protection: Commercially sensitive information provided by suppliers, including ownership structures, sourcing relationships, and mine-of-origin details, will be treated as confidential. Such information will be used only for due diligence purposes and will not be disclosed to competitors or unauthorized third parties.
- Retention: All due diligence records will be retained for a minimum of five years from the date of creation, consistent with the OECD Guidance recommendation and ITSCI membership expectations. Records relating to active risk management plans or unresolved incidents will be retained until the matter is fully resolved plus five years.
- Disposal: Records that have exceeded the retention period will be disposed of securely, using methods appropriate to the sensitivity of the information (e.g., secure digital deletion, physical shredding).

Data Sharing with Downstream Customers

Where downstream customers request due diligence information to support their own Section 1502 or EU Regulation compliance, Pluto will share information on a controlled basis, including completed CMRTs, smelter/refiner identification, and country-of-origin data, while respecting the confidentiality obligations owed to ITSCI and to upstream suppliers. Commercially sensitive information such as supplier identities, pricing, and proprietary sourcing relationships will be disclosed only with appropriate safeguards (e.g., non-disclosure agreements).

Communication Plan

Pluto will communicate its conflict minerals due diligence commitment and practices through the following channels:

Internal Communications

- The Conflict Minerals Supply Chain Policy will be distributed to all employees involved in procurement, supply chain, and commercial operations upon adoption and annually thereafter.
- The Due Diligence Lead will provide quarterly summaries to relevant departments highlighting key risk trends, policy updates, and any changes to procedures.
- All employees will have access to the grievance mechanism contact information and guidance on how to raise concerns.

External Communications

- The Conflict Minerals Supply Chain Policy will be published on the company's website.
- A summary of the annual due diligence report will be published on the company's website or made available to stakeholders upon request, consistent with the public disclosure principles of Section 1502 and UNSCR 1952.
- All new and existing suppliers will receive a formal written communication at least annually reaffirming the company's due diligence expectations and requesting updated CMRT responses and due diligence documentation.
- Responses to customer inquiries regarding conflict minerals (including requests for CMRTs, smelter lists, or due diligence documentation) will be coordinated by the Due Diligence Lead and provided within a reasonable timeframe.
- Where appropriate, [Company Name] will participate in industry forums, ITSCI member webinars, and multi-stakeholder dialogues to share experiences and contribute to collective due diligence improvement.

Stakeholder Engagement

Consistent with the OECD Guidance's emphasis on stakeholder engagement, [Company Name] will seek constructive engagement with the following groups where relevant to its risk management activities:

- Host country government authorities (national and local) in mineral-producing regions, through ITSCI's established government partnerships.
- Civil society organizations and NGOs active in responsible mineral sourcing and human rights monitoring.
- International organizations working on conflict minerals, including the UN Group of Experts and OECD Multi-Stakeholder Steering Group.

- Affected communities, including artisanal mining communities, through ITSCI's community-based monitoring networks.

Supplier Engagement Framework

A robust supplier engagement framework is critical to the effectiveness of this due diligence plan. Pluto recognizes that, as recommended under Step 1(D) of the OECD 3T Supplement, strengthening company engagement with suppliers is foundational to responsible mineral sourcing.

Onboarding New Suppliers

1. **Pre-Engagement Due Diligence:** Before establishing a new supplier relationship, conduct screening against sanctions lists (OFAC, UN, EU), review publicly available information on the supplier and its principals, and assess the supplier's known sourcing regions against red flag indicators.
2. **Supplier Questionnaire:** Require completion of a Conflict Minerals Supplier Questionnaire covering the supplier's ownership structure, sourcing practices, due diligence policies, ITSCI or other program participation, and known mine-of-origin information.
3. **Policy Acknowledgment:** Require the supplier to acknowledge and agree to comply with [Company Name]'s Conflict Minerals Supply Chain Policy as a condition of engagement.
4. **Contractual Provisions:** Include due diligence clauses in all supplier contracts, covering requirements for OECD-aligned due diligence, information disclosure obligations, the right to audit, and consequences for non-compliance.

Ongoing Supplier Management

- Require suppliers to provide updated due diligence documentation and mine-of-origin information at least annually.
- Issue annual written communications to all suppliers reaffirming our Conflict Minerals Supply Chain Policy and due diligence expectations.
- Request that suppliers participate in recognized due diligence programs such as ITSCI and encourage them to obtain relevant certifications or third-party audit verification.
- Where ITSCI provides training or capacity-building resources (e.g., exporter training manuals, due diligence practice workshops), facilitate supplier access to these resources.
- Monitor supplier performance against due diligence expectations and incorporate findings into quarterly risk assessments.

Supplier Non-Compliance

Where a supplier is found to be non-compliant with due diligence expectations, Pluto will follow the escalation process outlined in Step 3 of this plan. The response will be proportionate to the

nature and severity of the non-compliance, ranging from engagement and capacity-building support to formal corrective action plans to suspension and ultimately disengagement.

Detailed Risk Mitigation Procedures

Risk Categories and Responses

The following table provides a summary of the primary OECD Annex II risk categories and the corresponding mitigation approach:

Risk Category	Indicators	Mitigation Actions
Serious Abuses (torture, forced labor, child labor, sexual violence, war crimes)	Reports of human rights violations at mine sites; ITSCI incident alerts; UN or NGO reports identifying specific abuses in sourcing areas.	Immediate suspension or disengagement. Report to ITSCI and relevant authorities. No resumption without verified remediation.
Non-State Armed Group Involvement	Evidence of armed groups controlling mines, transport routes, or taxing/extorting minerals; intelligence from ITSCI field teams or UN reports.	Immediate suspension or disengagement. Alert relevant government authorities. Cooperate with ITSCI incident process.
Public/Private Security Force Misconduct	Security forces illegally controlling mines or extorting payments; disproportionate or abusive conduct at mine sites.	Develop risk management plan within 30 days. Engage with local authorities and ITSCI. Suspend or disengage after failed mitigation within 6 months.
Bribery & Fraudulent Origin Misrepresentation	Inconsistent origin documentation; unreported payments; suspicious supplier behavior; ITSCI traceability irregularities.	Investigate and verify. Require supplier corrective action. Suspend or disengage after failed mitigation within 6 months. Report to ITSCI.
Money Laundering	Unusual transaction patterns; cash purchases without documentation; supplier links to sanctioned entities.	Report suspicious activity to compliance. Screen against sanctions lists. Suspend relationship and report to relevant authorities.
Non-Payment of Taxes/Fees/Royalties	Evidence of tax evasion; undisclosed payments to government officials; lack of EITI compliance.	Engage with supplier to require disclosure and compliance. Support EITI implementation. Disengage after persistent non-compliance.

Mitigation Workflow

The following workflow applies whenever a risk is identified:

1. Detection: Risk is identified through any information channel (ITSCI report, supplier disclosure, external intelligence, grievance mechanism).
2. Logging: Due Diligence Lead logs the risk in the central due diligence database with full details, date of identification, source, and initial severity classification.

3. Initial Assessment: Due Diligence Lead conducts preliminary assessment within 48 hours for critical risks, 5 business days for other risks.
4. Escalation: Critical and significant risks are escalated to the Due Diligence Review Committee and Senior Management Designee.
5. Response Decision: Appropriate response (continue with mitigation, suspend, or disengage) is determined per the framework in Step 3.
6. Plan Development: Written risk management plan is developed within 15 business days of the response decision.
7. Implementation: Plan is executed by designated responsible persons.
8. Monitoring: Progress is tracked and reported monthly to the Due Diligence Lead.
9. Reassessment: Risk is formally reassessed at the next quarterly review (or sooner for critical risks) to determine if the mitigation has been effective.
10. Closure or Escalation: Risk is either closed (if adequately mitigated) or escalated to a more stringent response.

Incident Response Quick Reference

The following table provides a quick-reference guide for incident response based on severity classification:

Severity	Initial Response	Escalation	Timeline
CRITICAL	Immediate logging. Trade suspended pending assessment.	DD Lead within 24 hrs. Senior Management and DD Review Committee within 48 hrs.	Response decision: 48 hrs. Risk management plan: 5 business days. Reassessment: 30 days. If mitigation fails within 6 months: disengage.
SIGNIFICANT	Logged and assessed within 5 business days.	DD Lead immediately. DD Review Committee at next meeting or within 10 business days.	Response decision: 10 business days. Risk management plan: 15 business days. Reassessment: next quarterly review.
MODERATE	Logged and assessed within 10 business days.	DD Lead for tracking. DD Review Committee at next quarterly meeting.	Response decision: 15 business days. Risk management plan: 30 business days. Reassessment: next quarterly review.
LOW	Logged. Monitored as part of routine reviews.	DD Lead for tracking. Reported in quarterly summary.	Addressed as part of standard quarterly risk review cycle. No individual plan required unless risk escalates.

Decision Tree Summary: Risk Detected → Log in Database → Classify Severity (Critical/Significant/Moderate/Low) → Escalate per Table Above → Determine Response (Continue with Mitigation / Suspend / Disengage) → Develop Risk Management Plan → Implement and Monitor → Reassess at Defined Interval → Close or Escalate. At each decision

point, the guiding principles are: (1) avoid blanket de-risking; (2) pursue measurable mitigation where feasible; (3) engage stakeholders including ITSCI; and (4) disengage only as a last resort after documented good-faith efforts.

Annual Review and Continuous Improvement

This Due Diligence Plan will be reviewed and updated annually, or more frequently if material changes occur in our supply chain, the regulatory environment, or the conflict and security landscape in our sourcing regions. The annual review will be conducted by the Due Diligence Lead and presented to the Due Diligence Review Committee and Senior Management Designee for approval.

Annual Review Scope

- Assessment of the overall effectiveness of the due diligence program in identifying and managing supply chain risks.
- Review of all risk assessments conducted during the year, including outcomes of mitigation efforts.
- Evaluation of supplier due diligence performance and compliance with contractual requirements.
- Assessment of the adequacy of internal resources, training, and management systems.
- Review of ITSCI Programme developments, including any changes to standards, processes, or membership requirements.
- Evaluation of the grievance mechanism, including the number and nature of reports received and actions taken.
- Review of changes in the regulatory environment, including updates to the Dodd-Frank Act requirements, EU Regulation 2017/821, and OECD Guidance.
- Benchmarking against industry best practices and emerging standards.

Key Performance Indicators

- Percentage of suppliers that have acknowledged and are compliant with the Conflict Minerals Supply Chain Policy.
- Number and severity of risks identified per quarter.
- Average time from risk identification to initiation of risk management plan.
- Number and outcome of supplier corrective action plans.
- Number of supplier suspensions or disengagements and the reasons for each.
- Timeliness of ITSCI report reviews.
- Number and resolution status of grievance mechanism reports.
- Completion of annual due diligence report and public disclosure.

Appendices

Appendix A: Definitions

Term	Definition
3T Minerals	Tin (cassiterite), Tantalum (columbite-tantalite), and Tungsten (wolframite), and their refined derivates.
3TG	Tin, Tantalum, Tungsten, and Gold – the four conflict minerals defined under Section 1502(e)(4) of the Dodd-Frank Act.
ASGM	Artisanal and Small-Scale Gold Mining – informal or semi-formal gold mining operations common in CAHRAs, carrying specific due diligence challenges.
CAHRA	Conflict-Affected and High-Risk Areas, as defined by the OECD Guidance.
CMRT	Conflict Minerals Reporting Template – the industry-standard tool developed and maintained by the RMI for collecting and communicating conflict minerals supply chain information.
Covered Countries	As defined under Section 1502(e)(4) of the Dodd-Frank Act: the DRC and its nine adjoining countries (Angola, Burundi, CAR, Republic of the Congo, Rwanda, South Sudan, Tanzania, Uganda, and Zambia).
Dodd-Frank Act	The Dodd-Frank Wall Street Reform and Consumer Protection Act (2010), specifically Section 1502 regarding conflict minerals disclosure and due diligence.
Form SD	SEC Specialized Disclosure form used by public issuers to file their annual Conflict Minerals Report. [Company Name] voluntarily prepares an equivalent annual due diligence report.
ICGLR	International Conference on the Great Lakes Region. Endorsed the OECD Guidance through the Lusaka Declaration (2010).
ITSCI	International Tin Supply Chain Initiative – traceability and due diligence programme for 3T minerals, fully aligned with the OECD Guidance. Operated by ITA and T.I.C.
LBMA	London Bullion Market Association – sets the Responsible Gold Guidance standard for gold refiners.
OECD Guidance	OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (Third Edition, 2016), including 3T and Gold Supplements.
RCOI	Reasonable Country of Origin Inquiry – the initial Dodd-Frank assessment to determine if conflict minerals may have originated from Covered Countries.
Red Flag	An indicator triggering enhanced due diligence per the OECD 3T Supplement (e.g., minerals from a CAHRA, or supplier links to such areas in the prior 12 months).

RMI	Responsible Minerals Initiative – provides tools including the CMRT and administers the RMAP smelter/refiner audit program.
RMAP	Responsible Minerals Assurance Process – third-party audit program for smelters and refiners administered by the RMI.
Senior Mgmt Designee	The individual with ultimate accountability for the company's conflict minerals due diligence program.
UNSCR 1952	UN Security Council Resolution 1952 (2010) – endorsed the five-step due diligence framework and called upon all States to urge companies to exercise due diligence.

Appendix B: Document Approval and Revision History

Version	Date	Author	Description
1.0	March 1, 2026	Paul A. Queneau, EVP	Initial release of Due Diligence Plan

Appendix C: Related Documents

Internal Documents:

- Conflict Minerals Supply Chain Policy (standalone document)
- Supplier Conflict Minerals Questionnaire
- Supplier Code of Conduct
- ITSCI Membership Agreement
- Risk Assessment Register Template
- Risk Management Plan Template
- Annual Due Diligence Report Template

External Reference Documents:

- OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas (Third Edition, 2016) – https://www.oecd.org/en/publications/oecd-due-diligence-guidance-for-responsible-supply-chains-of-minerals-from-conflict-affected-and-high-risk-areas_9789264252479-en.html
- Section 1502(e)(4) of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) – http://docs.house.gov/rules/finserv/111_hr4173_finsrvcr.pdf
- United Nations Security Council Resolution 1952 (2010) – https://undocs.org/S/RES/1952(2010)

- SEC Final Rule on Conflict Minerals (2012) – https://www.sec.gov/rules-regulations/2012/08/conflict-minerals
- EU Regulation 2017/821 on Conflict Minerals
- ITSCI Programme – www.itsci.org
- UN Group of Experts Final Report (S/2010/596)
- ICGLR Regional Initiative against the Illegal Exploitation of Natural Resources