

Due Diligence in the EU Batteries Regulation

Draft assessment criteria for the recognition of due diligence schemes under the EU Batteries Regulation

This workbook has been drafted by Kumi Consulting based on the OECD's Due Diligence Guidances, the Alignment Assessment methodology and criteria catalogues. It contains the draft assessment criteria catalogue to evaluate the equivalency of due diligence schemes with the due diligence requirements in the EU Batteries Regulation.

Prior to using the assessment criteria, it is important that users familiarise themselves with the assessment methodology, which provides details of the design and execution of a recognition assessment.

There are several components to the criteria catalogue:

- **Overarching criteria:** These criteria constitute the underlying 'DNA' of the due diligence approach; these are recommended to be assessed at the very end of the assessment process once the assessor has a full view of all standards and activities.
- **6-step due diligence framework:** These tabs provide the detailed criteria against which a due diligence scheme's equivalency with the EU Batteries Regulation's requirements, consistent with the international frameworks listed in Annex X, point 4, in the regulation.
- **Credibility Criteria:** This provides the criteria for assessing the management and governance of an initiative, beyond the specific recommendations listed in the international frameworks, in particular the OECD Due Diligence Guidances. [SEE SEPARATE DOCUMENT]

The sources and references provide relevant information for further interpretation of the criteria. When consulting any of the references, they need to be read against and adapted to the scope of the EU Batteries Regulation. For example, different references are part of the raw material specific supplements in the OECD

ation

EUBR Due Diligence - Recognition Assessment Tool: Overarching criteria and step 1 to 6 criteria

EUBR Criteria Reference	Overarching due diligence principles within Programme standards and guidance	Upstream / downstream	Source (OECD Guidance, EUBR)	OECD Criteria Reference	Relevant information in Sources
Due diligence is an on-going, proactive and reactive process					
A.1	The Programme explicitly recognises due diligence as an ongoing process to be undertaken by companies.	All	Minerals	A.1	Introduction p13, Step 1.c footnote 4 p 37, Step 3.D p46, p63, Step 3.I/II.E p102/105 RBC Guidance, p17
A.2	The Programme expects companies to proactively carry out due diligence and to react to changes of circumstances and risks in the supply chain.	All	Minerals	A.2	Introduction p13, Step 3.I/II.E p46, p102/105
Due diligence is dynamic and improves over time			Minerals		
A.3	If a programme choses to make a final determination on a company or its products, such determination should be based on the conformity of the companies' due diligence or sourcing practices with the international frameworks listed in Annex X of the EU Batteries regulation.	All	Minerals	A.3	Introduction p12, p15, p63
A.4	The Programme expects companies to progressively improve their due diligence activities and risk management performance over time.	All	Minerals	A.4	Annex I Step 3 p18, p64 RBC Guidance p.17
A.5	The Programme encourages companies to avoid de-risking unless as a last resort, and to source responsibly from environmental and social high-risk areas, incl. conflict-affected or high-risk areas (CAHRAs) and, where relevant, from artisanal and small-scale mineral producers.	All	Minerals	A.5	Introduction p12, p15, p63, Appendix p114-118
Due diligence is risk-based			Minerals		
A.6	The Programme expects companies' due diligence activities to be guided by their <i>own</i> risk assessments.	All	Minerals	A.6	Introduction p13, Annex I Step 3 pp18,44, 99
A.7	The Programme expects companies' due diligence activities to consider at least all risks covered in Annex X of the EU Batteries Regulation, unless a programme is designed to cover specific risks only.	All	Minerals	A.7	Annex I Step 1.A p18, Step 2.B p18, p20, p41, p86
A.8	The due diligence scheme requires enterprises' due diligence to involve prioritisation (i.e. it is risk based).	All	RBC	OC.04	Overview of due diligence for RBC, p.17 Annex Qs 3 - 5
A.9	The programme expects that the measures that a company takes to conduct due diligence should be commensurate to the severity and likelihood of the identified risks.	All	Minerals	A.8	Annex I, Step 3.B p18 RBC Guidance, p.17, Annex Q 2
Mitigation hierarchy					
A.10	The due diligence scheme requires enterprises' due diligence to be preventative.	All	RBC	OC.01	Overview of due diligence for RBC, p.16
Due diligence is undertaken in good faith and according to a company's circumstances					
A.11	The Programme explicitly recognizes that companies should use good faith and reasonable efforts in their due diligence, taking into account 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.	All	Minerals	A.11	Introduction p14, p64, p69, Step 2 pp78,79,86,97, Step 3.II.C.1 p103,p116 RBC Guidance p18, Annex Qs 6-7
Companies are responsible for ensuring that appropriate due diligence is undertaken					
A.12	Responsibility for determining the actions that a company undertakes in response to identified risks rests with the company's management.	All	Minerals	A.12	p63, Step 3 p44/99
A.13	The Programme states clearly that the use of Industry Programmes, Institutionalised Mechanisms or multi-stakeholder due diligence schemes does not release companies from being responsible for the scope and quality of due diligence in their own supply chains and for reporting on the due diligence that is undertaken in their supply chains.	All	Minerals	A.13	Introduction p15, Step 2.I and II p41/42, Step 3 p44/99, Step 2 p78, Step 3 p99 RBC Guidance p17.
Due diligence is global in scope					

A.14	Due diligence should be global in scope unless a programme is designed to cover a specific geography or region only. In particular any programme designed to implement step 4 should be global in scope.	All	Minerals	A.14	Introduction p12, Annex II p20
Meaningful stakeholder engagement					
A.15	The due diligence scheme requires companies' due diligence to be informed by meaningful engagement with stakeholders. Such engagement should be based on two-way communication and should consider which stakeholders are relevant, in particular impacted or potentially impacted stakeholders. Enterprises should demonstrate that communication and engagement on due diligence processes, findings and plans is part of the due diligence process itself and enables them to build trust in their actions and demonstrates good faith in their decision making.	All	RBC	OC.10	Overview of due diligence for RBC, p. 18,19.
Alignment of Programme requirements with the six-step due diligence framework			B		
Step 1: Embed responsible business conduct into policies and management systems					
Requirements set by Programmes for those companies subject to audit under the Programme:					
B.1	Adopt, and clearly communicate to suppliers and the public, a policy, applicable to the company and its suppliers, providing the principles and standards for identifying and managing the risks in the supply chain segments in scope of the EU Batteries Regulation, against which the company will assess itself and the activities and relationships of suppliers.	All	Minerals	B.1	Annex I Step 1.A p17, Step 1.A.1 p36, Step 1.A.1 p72 RBC Guidance Step 1, p 22; Annex Qs 14 - 15, p 56
B.2	Ensure that the supply chain policy is consistent with the standards provided in Annex X, point 4, of the EU Batteries Regulation, and covering social and environmental risks, including all those listed in Annex X, point 2, and Annex II in the OECD Minerals Guidance.	All	Minerals	B.2	Annex I Step 1.A p17, Step 1.A.1 p36, Step 1.A.1 p72
B.3	Within the supply chain policy, set out a clear and coherent management process for risk management. Commit to the six due diligence steps as described in the RBC Guidance.	All	Minerals	B.3	Annex I Step 1 p17, Step 1.A.2 p36, Step 1.A.2 p72
B.4	Structure internal management to support supply chain due diligence and assign authority and responsibility to senior staff with the necessary competence, knowledge and experience to oversee supply chain due diligence.	All	Minerals	B.4	Annex I, 1.B p17, Step 1.B.1 p36, Step 1.B.1 p72
B.5	Ensure that sufficient resources are made available to support the operation and monitoring of supply chain due diligence processes, taking into account company size, location and circumstances.	All	Minerals	B.5	Step 1.B.2 p36, Step 1.B.2 p72
B.6	Establish the necessary organisational structure and communication processes that will ensure critical information about supply chain due diligence, including the company's policy, reaches relevant employees and suppliers.	All	Minerals	B.6	Annex I 1 B-D p 17, Step 1.B.3 p36, Step 1.B.3 p72
B.7	Assist suppliers in building due diligence capacities and provide training as appropriate to employees and suppliers on the policy and its practical application.	All	Minerals	B.7	Annex I.1.D p17, Step 1.D.3 p 40, Step 1.D.3 p74
B.8	Ensure internal accountability with respect to the implementation of the supply chain due diligence process.	All	Minerals	B.8	Annex I Step 1 p17, Step 1.B.4 p36, Step 1.B.4 p72
B.9	Establish and/or participate in a system of controls and transparency over the mineral supply chain, including a chain of custody or traceability system or the identification of actors in the supply chain, collecting information in line with Article 49.2 of the EU Batteries Regulation and chapter 5 of Implementation Guidelines on "requirements for supply chain control and transparency". Create and maintain internal documentation and records of supply chain due diligence processes, findings and resulting decisions.	All	Minerals	B.9	Annex I.1.C p17, Step 1.C pp37-39, Step 1.C.1 p73 Step 1.III pp97-98
B.10	Companies that have been unable to identify suppliers in their supply chain(s) should devise a plan that will enable them to demonstrate significant measureable improvement in doing so. Companies should be transparent about gaps in their identified chain of custody and include disengagement in their plans in case of no significant improvement. See the gold supplement in the OECD Minerals Guidance as an example in the context of unidentified refiners.	All	Minerals	B.51	Step 3.II.C.1 p103
B.11	For all companies upstream of smelters/refiners: Where relevant for companies, support the implementation of the principles and criteria of the Extractive Industry Transparency due diligence scheme (EITI).	Upstream	Minerals	B.10	Annex II para13, Step 1.C.4.4 p39, Step 1.II.A.3 p75
B.12	For CAHRAs: For minerals from a red-flagged location generate, on a disaggregated basis, information on taxes/payments and details of mineral origin and transportation as set out in the 3T Supplement of the OECD Minerals Guidance. Make this information available to downstream purchasers and relevant Institutionalised Mechanisms (information can be disclosed to and held by a neutral third party such as an Institutionalised Mechanism or other with a mandate to collect and process information on minerals from conflict-affected and high risk areas).	All	Minerals	B.14	Step 1.C.4.1/2 p38/39, Footnote 12 p40
B.13	For all upstream companies (starting from smelters/refiners): To help enable anti-money laundering and consistent with Annex II of the OECD Minerals Guidance, a void cash transactions were practicable and ensure cash transactions are supported by verifiable information.	Upstream	Minerals	B.16	Step 1.C.4.3 p39, Step 1.I.C.3 p73
B.14	For exporters, mining companies, recyclers and traders : Where relevant, seek to deal directly with legitimate artisanal and small-scale mining (ASM) producers or their representatives where possible.	Upstream	Minerals	B.18	Step 1.II.B.5 p76

B.15	Participating companies are required to maintain an internal inventory and transaction documentation that can be retrieved to provide and verify the information required in Article 49.2 of the EU Batteries Regulation. For general reference, this documentation should be in line with step 1.C.2 of the Gold Supplement in the OECD Minerals Guidance, including supplier details such as KYC information and unique references for processing, purchases and sales.	All	Minerals	B.20	Step 1.C.2 p73
B.16	Maintain due diligence information for a minimum of ten years, preferably on a computerised database. Participating companies should also make due diligence information available to downstream purchasers and relevant Institutionalised Mechanisms.	All	Minerals	B.22	Step 1.C.3.2 p38, Step 1.C.5.2-3 p39, Step 1.C.5 p73
B.17	Communicate to suppliers the company's expectation that suppliers will undertake mineral supply chain due diligence and risk management consistent with the standards defined in Annex X, point 4, in the EU Batteries Regulation.	All	Minerals	B.24	Annex I Step 1.D p17, Step 1.D.2 p40, Step 1.D.2 p74
B.18	Incorporate the company's supply chain policy into contracts or written agreements with suppliers which can be applied and monitored.	All	Minerals	B.25	Annex I Step 1.D p17, Step 1.D.2 p40, Step 1.D.3 p74
B.19	Seek to support and build capacities of suppliers to improve risk management performance and comply with the company's supply chain policy.	All	Minerals	B.26	Annex I Step 1.D p17, Step 1.D.3 p40, Step 1.D.4 p74
B.20	Commit to designing measureable improvement plans with suppliers, involving external stakeholders such as government or civil society as appropriate.	All	Minerals	B.27	Step 1.D.4 p40, Step 1.D.5 p74
Step 2: Identify and assess actual and potential adverse impacts associated with the enterprise's operations, products or services					
Requirements set by Programmes for those companies subject to audit under the Programme:					
B.21	The due diligence scheme requires enterprises to carry out a broad scoping exercise to identify all areas of the business, across its own operations and business relationships in its battery supply chains concerning the raw materials in the scope of the EU Batteries Regulation, where RBC risks are most likely to be present and most significant.	All	RBC	2.1.i	Step 2, p 25 Annex Qs 19 - 22, pp 61 - 65
B.22	The due diligence scheme requires enterprises to gather information to understand all high-level risks of social and environmental adverse impacts in-scope of the due diligence scheme that are related to sectors, geographies or enterprise-specific risk factors. The information should include, at a minimum, the sources listed in Article 50.1 (a) of the EU Batteries Regulation (data from the system of control of transparency, public information from credible sources, third-party verification reports where available, and information from stakeholders (e.g. grievances)).	All	RBC	2.1.b	Step 2, p 25 Annex Qs 20 - 22, pp 62 - 65
B.23	In addition, the due diligence scheme requires enterprises to understand what risk information and documentation will be relevant to gather based on an initial, high-level picture of their areas of operation and types of business relationships	All	RBC	2.1.a	Step 2, p 25
B.24	Where gaps in information exist, the due diligence scheme requires enterprises to consult with relevant stakeholders and experts.	All	RBC	2.1.c	Step 2, p 25
B.25	The due diligence scheme requires enterprises to consider information raised through early warning systems and grievance mechanisms.	All	RBC	2.1.d	Step 2, p 25
B.26	The due diligence scheme requires enterprises to identify the most significant RBC risk areas and prioritise these as the starting point for a deeper assessment of potential and actual impacts.	All	RBC	2.1.e	Step 2, p 25
B.27	The due diligence scheme requires enterprises to review the findings of the scoping exercise on a regular basis.	All	RBC	2.1.f	Step 2, p 25
B.28	The due diligence scheme requires enterprises to update the scoping exercise with new information whenever enterprises make significant changes.	All	RBC	2.1.g	Step 2, p 25
B.29	The due diligence scheme requires enterprises to, starting with the significant areas of risks identified, carry out iterative and increasingly in-depth assessments of prioritised operations, suppliers and other business relationships in order to identify and assess specific actual and potential adverse RBC impacts.	All	RBC	2.2.i	Step 2, p 26 Annex Qs 23 - 28, pp 65 - 69 Mineral Guidance Annex I.2 A-B p.18
B.30	Ensure that the scope of risk identification and assessment extends to all of the risks set out in Annex X, point 2, of the EU Batteries Regulation, Annex II of the OECD Minerals Guidance, and the recommendations in the international frameworks listed in point 4 of Annex X in the Regulation.	All	Minerals	B.32	Annex I.2.A-B p18
B.31	The due diligence scheme requires enterprises to catalogue the specific RBC standards and issues applicable to the risks being assessed. This should include relevant provisions from the OECD Guidelines for MNEs, as well as domestic laws and relevant international and industry-specific frameworks on RBC issues.	All	RBC	2.2.b	Step 2, p26
B.32	The due diligence scheme requires enterprises to evaluate the likelihood and severity of the identified impacts or risks to understand which issues should be prioritised for action when it is not possible to address all real and potential adverse impacts directly linked to an enterprise's operations, products or services by business relationships (or to address them to the full extent desirable).	All	RBC	2.4.d	Step 2, p28 Annex Qs 3 - 5 and 31, pp 42 - 45 and 73
B.33	For CAHRAs: The programme includes in the definition of red flags considerations of location of mineral origin, processing, trading/transit, recycling, supplier characteristics and trade-related circumstances.	All	Minerals	A.9	Introduction p14/15, p33/34, Step 2.B p79/80
B.34	For CAHRAs: Identify and assess whether the locations of mineral origin and transit, the nature of suppliers or the circumstances within the supply chain may trigger 'red flags' as defined by their policy.	All	Minerals	B.33	Step 2.III.A p41/43, Step 2.1.A p78, Step 2.II.B p87

B.35	The due diligence scheme requires enterprises to conduct in-depth assessments of the nature and extent of actual and potential impacts (social, environmental) linked to prioritised operations, suppliers or other business relationships. This includes the factual circumstances of the supply chain, including the origin of minerals and the activities/relationships of suppliers. This may also include, based on prioritisation, undertaking on-the-ground assessments.	All	RBC	2.2.d	Step 2, p 26 Minerals Guidance Step 2.I.B p41, Appendix p54/57/58, Step 2.I.C p80, Step 2.II.C p89
B.36	If additional information and/or assurance is needed for in-depth risk assessmentsm, the Programme expects that due diligence activities on prioritised red-flagged supply chains should involve on-the-ground assessments, to be undertaken by companies participating in the scheme or by upstream companies. Participating companies may cooperate through joint due diligence schemes but retain individual responsibility for their due diligence and should ensure that all joint work duly takes into consideration circumstances specific to the individual company.	All	Minerals	A.10	Introduction p14/15, Step 2.A p18, p32, Step 2.I.B p41, Step 2.I.C p80, Step 2.II.C p89
B.37	<i>For all upstream companies (starting from smelters/refiners):</i> For on-site assessments, facilitate access to company sites, documentation, records and, as appropriate, access to suppliers and other relevant stakeholders, such as on-the-ground assessment teams.	Upstream	Minerals	B.63	Step 4.B.1 p50, Step 4.B.5 p110
B.38	Assessors should be technically competent with appropriate battery and mineral supply chain knowledge, and independent from the assessed entity.	All	Minerals	B.67	Step 4.A.4 p48, Step 4.A.4 p107
B.39	<i>For CAHRAs:</i> Undertake an in-depth review of the context of all red-flagged locations and the due diligence practices of any red-flagged suppliers, covering all of the aspects referenced in the Supplements.	All	Minerals	B.39	Step 2.I/II.B/C p41/42/43, Step 2.I.C.1 p80
B.40	Assess risks against the requirements of the company's supply chain policy, consistent with the relevant international instruments listed in Annex X, points 3 and 4 of the EU Batteries Regulation, national laws and other relevant legal instruments. Any reasonable inconsistency between these requirements and the information obtained through due diligence should constitute a risk.	All	Minerals	B.48	Step 2.I.C p42, Step 2.I/II.D pp85-86/96-97
B.41	The due diligence scheme requires enterprises to assess their involvement with the actual or potential adverse impacts identified in order to determine the appropriate responses (see 3.1 and 3.3).	All	RBC	2.3.i	Step 2, p 27 Annex Qs 29 - 30, pp 70 - 72
Step 3: Cease, prevent and mitiage adverse impacts					
Requirements set by Programmes for those companies subject to audit under the Programme:					
B.42	Report findings of risk assessment to designated senior management, outlining the information gathered and the actual and potential risks identified and prioritised in the supply chain risk assessment.	All	Minerals	B.49	Annex I Step 3.A p18, Step 3.A p44, Step 3.I.A p99
B.43	Enhance engagement with suppliers and strengthen internal controls, having regard to the specific measures for upstream and downstream companies provided in the OECD Minerals Guidance.	All	Minerals	B.50	Step 3.I/II.B p99/103
B.44	The due diligence scheme requires enterprises to stop activities that are causing or contributing to adverse impacts on RBC issues, based on their assessment of their involvement with adverse impacts (see OECD RBC Guidance 2.3).	All	RBC	3.1.i	Step 3, p 29 Annex Qs 32 - 33, pp. 74 - 75
B.45	The due diligence scheme requires enterprises to, based on their prioritisation, develop and implement plans to seek to prevent or mitigate actual or potential adverse impacts on RBC issues which are directly linked to the enterprise's operations, products or services by business relationships.	All	RBC	3.2.i	Step 3, p 30 Annex Qs 34 - 38, pp 77 - 80
B.46	The due diligence scheme requires enterprises to consider disengagement from the supplier or other business relationships: - as a last resort after failed attempts at preventing or mitigating severe impacts - when adverse impacts are irremediable - where there is no reasonable prospect of change - or when severe adverse impacts or risks are identified and the entity causing the impact does not take immediate action to prevent or mitigate them.	All	RBC	3.2 h	Step 3, p 31 Annex Q 39, pp 80 - 81
B.48	The due diligence scheme requires that any decision to disengage should take into account potential social and economic adverse impacts. These plans should detail the actions that enterprises will take, as well as its expectations of their suppliers, buyers and other business relationships.	All	RBC	3.2.ii	Step 3, p 30 Annex Qs 39 - 40, pp 80 - 81
B.49	The due diligence scheme requires enterprises to assign responsibility for developing, implementing and monitoring these plans.	All	RBC	3.2.a	Step 3, p 30
B.50	In the context of Annex II risks of the OECD Minerals Guidance, measurable risk mitigation should result in significant and measureable improvement towards eliminating the identified risks, other than serious abuses, within six months from the adoption of the risk management plan. If there no such measurable improvement within six months, companies should suspend or discontinue engagement with the supplier for a minimum of three months.	All	Minerals	B.54	Annex II footnote 8/10 p23/24, Step 3.I/II.C p101/104
B.51	Build and/or exercise leverage over the actors in the supply chain who can most effectively and most directly prevent and mitigate the risks of adverse impacts.	All	Minerals	B.55	Annex I Step 3.B p18, Step 3.B.2a p44, Step 3.I/II.C.2 p101/104 RBC Guidance Step 3, p 30 Annex Qs 36 and 40, pp 78 and 81

B.52	Consult with suppliers and with stakeholders concerned, including local and national government authorities, international or civil society organisations and affected third parties such as local communities, to agree on the strategy for measurable risk mitigation in the risk management plan.	All	Minerals	B.56	Annex I Step 3.B p18, Step 3.B.2b p45, Step 3.I/II.C.2 p101/104 RBC Guidance Step 3, p 30 Annex Qs 8 - 11, pp 48 - 51
B.53	Publish the supply chain risk assessment and the supply chain management plan, with due regard to business confidentiality and other competitive concerns but without undermining the due diligence process as required by the EU Batteries regulation, and make them available to external stakeholders relevant for risk management.	All	Minerals	B.57	Step 3.B.2b p45
B.54	<i>For all upstream companies (starting from smelters/refiners):</i> Raw materials producers and other upstream companies sourcing ASM should assist and enable legitimate ASM producers to build supply chains consistent with the Gold Supplement and Appendix of the OECD Minerals Guidance.	Upstream	Minerals	B.58	Step 3.I.C.2c p102, Appendix p114-118
B.55	Implement the risk management plan, monitor risk mitigation and report performance to designated senior management, and consider suspending or discontinuing trade with a supplier after failed attempts at mitigation.	All	Minerals	B.59	Annex I Step 3.C p18, Step 3.C p46, Step 3.I/II.D p102/105 RBC Guidance Step 3, p 29 Annex Qs 32 - 33, pp. 74 - 75 Step 3, p 30 Annex Qs 34 - 38, pp 77 - 80
B.56	Implement, monitor and track performance of risk mitigation in cooperation/consultation with relevant stakeholders, including local and central authorities, international or civil society organisations and affected third parties such as local communities. Consider establishing or supporting community-based networks to monitor risk mitigation.	All	Minerals	B.60	Step 3.C.1 p46, Step 3.I.D p102 RBC Guidance, step 3.2 f, p30 Annex Qs 8 - 11
B.57	Maintain ongoing risk monitoring, evaluate the effectiveness of risk mitigation efforts and undertake additional fact and risk assessments as required, for example following changes to the supply chain.	All	Minerals	B.61	Annex I Step 3.D p18, Step 3.D p46, Step 3.I/II.E p102/105 RBC Guidance Step 4, points a and b, p32
B.58	The due diligence scheme requires enterprises to support relevant suppliers and other business relationships in the prevention or mitigation of adverse impacts or risks.	All	RBC	3.2.g	Step 3, p 31 Annex Q 38, p 80
Step 4: Track implementation and results					
Requirements set by Programmes for those companies subject to audit under the Programme:					
B.59	The due diligence scheme requires enterprises to track the implementation and effectiveness of their due diligence commitments, goals and activities, i.e. measures to identify, prevent, mitigate and, where appropriate, support remediation of impacts, including with business relationships.	All	RBC	4.1.i	Step 4, p32 Annex Qs 41 - 45, pp 82 - 84
B.60	The due diligence scheme requires enterprises to identify adverse impacts or risks that may have been overlooked in past due diligence processes and include these in the future.	All	RBC	4.1.e	Step 4, p 32
B.61	The due diligence scheme requires enterprises to include feedback of lessons learned into their due diligence processes in order to improve the processes and outcomes in the future.	All	RBC	4.1.f	Step 4, p 32
Requirements set by Programmes for auditing companies:					
B.62	Carry out independent third-party audit of supply chain due diligence at identified points in the supply chain.	All	Minerals	B.62	Annex I Step 4 p19
B.63	<i>For all upstream companies (starting from smelters/refiners):</i> Facilitate auditor access to participating company sites, documentation, records and, as appropriate, access to suppliers and other relevant stakeholders, such as on-the-ground assessment teams.	Upstream	Minerals	B.63	Step 4.B.1 p50, Step 4.B.5 p110
Requirements that Programmes set for auditors					
B.64	Audit scope covers all of the participating company's business activities and management processes related to mineral supply chain due diligence.	All	Minerals	B.64	Step 4.A.1 p47, Step 4.A.1 p106
B.65	The audit criteria assess the conformity of the participating company's due diligence practices against the requirements of a standard based on the OECD Minerals and RBC Guidance.	All	Minerals	B.65	Step 4.A.2 p47, Step 4.A.2 p107
B.66	Auditors are required to be independent of the auditee and its supply chain, both with respect to business or financial relationships and with any services provided to the auditee company or its supply chain relating to due diligence practices.	All	Minerals	B.66	Step 4.A.3 p47, Step 4.A.3 p107
B.67	Auditors should be technically competent with appropriate battery and mineral supply chain knowledge.	All	Minerals	B.67	Step 4.A.4 p48, Step 4.A.4 p107

B.68	Audit activities should include audit preparation, document review, in-site investigations, risk-based sampling of due diligence records and data, and audit conclusions, as described in the Minerals Guidance.	All	Minerals	B.68	Step 4.A.4 p48, Step 4.A.4 p108
Step 5: Communicate how impacts are addressed					
Requirements set by Programmes for those companies subject to audit under the Programme:					
B.67	Annually report, or integrate into annual sustainability or corporate responsibility reports, information on supply chain due diligence.	All	Minerals	B.69	Annex I.5 p19, Step 5.A p52, Step 5.A p111
B.68	The report should describe the company's management systems, the methodology and results of the risk assessment and the steps taken to manage risks, consistent with the specific content described in the Guidance. The report should be published.	All	Minerals	B.70	Step 5.A.1 p52, Step 5.A.1 p111 RBC Guidance Step 5, p33; Annex Qs 46-47
B.69	In addition to reporting on management systems, risk assessment and risk management as defined in the OECD RBC and Minerals Guidance, enterprises should publish the summary audit reports including details of audit dates, activities, methodology and conclusions (either directly or through cooperation with an Industry Programme or Institutionalised Mechanism).	All	Minerals	B.72	Step 5.A.2 p112
B.70	In instances where enterprises have caused or contributed to human rights, social, or environmental impacts, the due diligence scheme requires enterprises to be prepared to communicate with impacted or potentially impacted rightsholders in a timely, culturally sensitive and accessible manner the information in Step 5 of the OECD Guidance for RBC that is specifically relevant to them, in particular when relevant concerns are raised by them or on their behalf.	All	RBC	5.1c	Step 5, p33
B.71	The due diligence scheme requires enterprises to disclose – with due regard for business confidentiality and other competitive concerns but without undermining the due diligence process - all relevant due diligence information on risk assessments and risk management plans required by downstream purchasers for their compliance with legal due diligence obligations.	All	EUBR	EUBR	-
Step 6: Provide for or cooperate in remediation when appropriate					
Requirements set by Programmes for those companies subject to audit under the Programme:					
B.72	Establish a grievance mechanism that enables any affected stakeholders or whistle-blowers to voice concerns regarding the circumstances of extraction, processing, recycling, intermediate trade, handling and export of minerals. The grievance mechanism may be provided directly, through collaboration with other companies, or through an industry programme or institutionalised mechanism. The grievance mechanism must be aligned with the UNGPs effectiveness criteria of legitimacy, accessibility, predictability, equitability, transparency, rights-compatibility, dialogue-based.	All	Minerals	B.28	Annex I Step 1.E p17, Step 1.E.1 p40, Step 1.E.1 p74 RBC Guidance 6.2 (b) Step 6, p35; Q51
B.73	When enterprises identify that they have caused or contributed to actual adverse impacts, the due diligence scheme requires enterprises to address such impacts by providing for or cooperating in their remediation. Q52: The enterprise may engage with any of the various systems under Section II, 6.2(a)-(c) of the RBC Guidance to determine whether it has caused or contributed to the adverse impact and to provide remedy in such cases.	All	RBC	6.1.i	Step 6, p34 Annex Qs 48 - 50, p. 88; Q52, p. 90
B.74	The due diligence scheme requires enterprises to seek to restore the affected person or persons to the situation they would be in had the adverse impact not occurred (where possible) and enable remediation that is proportionate to the significance and scale of the adverse impact.	All	RBC	6.1.a	Step 6, p34
B.75	The due diligence scheme requires enterprises to comply with the law and seek out international guidelines on remediation where available, and where such standards or guidelines are not available, consider a remedy that would be consistent with that provided in similar cases.	All	RBC	6.1.b	Step 6, p34 Annex Q 50, p 88
B.76	The due diligence scheme requires enterprises to, when appropriate, provide for or cooperate with legitimate remediation mechanisms through which impacted stakeholders and rightsholders can raise complaints and seek to have them addressed with the enterprise.	All	RBC	6.2.i	Step 6, p35 Annex Qs 51 - 54, pp 89 - 91
B.77	The due diligence scheme requires an enterprise that has not caused or contributed to an adverse impact, but is rather directly linked to the impact, to take a role in remediation, despite not having an expectation to provide for remedy itself (e.g. using leverage, providing information, facilitation of investigations and dialogue).	All	RBC	Q52	Step 6, Q52
Specific responsibilities of Programmes within the six steps				C	
Step 1: Embed responsible business conduct into policies and management systems					
C.1	Undertake due diligence on the ownership (including beneficial ownership) and corporate structure of enterprises seeking accreditation/certification or membership status under the Programme.	All	Minerals	C.1	Step 1.C.1 p37, Step 1.C.2/3 p38, Step 1.C.2c and footnote 14, p73
C.2	Provide training to companies and/or their suppliers on due diligence management systems and processes.	All	Minerals	C.2	Step 4.B.2 p51, Step 1.B.3 p72
C.3	Provide or facilitate access to a grievance mechanism that allows any impacted stakeholder to voice concerns relating to the extraction and supply chain activities of the relevant mineral(s) covered by the Programme.	All	Minerals	C.4	Step 1.E.2 p40, Step 4.B.2 p51, Step 1.E.2 p74
Step 2: Identify and assess actual and potential adverse impacts associated with the enenterprise's operations, products or services					
C.4	Support companies sourcing minerals from red-flagged and high-risk operations in establishing on-the-ground assessment teams with appropriate capabilities and access rights as set out in the Guidance.	All	Minerals	C.5	Step 2.A p18, p32, Step 2.I.B p41, Step 2.I.C p80, Step 2.C.2 p81, Step 2.II.C p89
Step 3: Cease, prevent and mitigate adverse impacts					

C.5	Demonstrate an understanding, gained through some form of impact analysis or qualitative or quantitative evaluation, of the social and economic impacts that the Programme's requirements may have on developing countries and the Programme's relevance to or linkages with other existing internationally recognised standards.	All	Minerals	C.6	Step 3.I.C.2c p101
Step 4: Track implementation and results					
C.6	Draft Audit Standards in accordance with the recommendations of the Minerals and RBC Guidance.	All	Minerals	C.7	Step 4.B.1 p109
C.7	Accredit the auditors who may perform audits under the Programme.	All	Minerals	C.8	Step 4.B.2 p50, Step 4.B.2 p109
C.8	Oversee, periodically review and monitor the ability of auditors to carry out audits in conformity with the Programme's requirements, based on the objectives, scope and criteria of the audit and judged against audit programme records.	All	Minerals	C.9	Step 4.B.2 p50, Step 4.A.3c p107, Step 4.B.3 p109
C.9	Publish summary audit reports of certified entities that include: (a) Certified entity details, date of the audit and the audit period, (b) Audit activities and methodology and (c) Audit conclusions.	All	Minerals	C.10	Step 4.B.2 p51, Step 4.B.4 p109