



# CMR Attributes That Facilitate an IPSA

## Conflict Minerals Report | Exhibit 1.01

### Section I: Introduction

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The use of various section headings and subheadings within the CMR may facilitate the identification of the portion of the CMR subject to the IPSA in the practitioner's attest report as well as improving the readability of the CMR.

### Section II: Reasonable Country of Origin Inquiry

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An issuer might include an introductory section to describe the entity, its conflict minerals compliance program, and why it is filing the CMR. A separate section on RCOI might be included to distinguish RCOI from due diligence procedures.

### Section III: Due Diligence Subject to Independent Private Sector Audit

#### A. Design of the due diligence framework

The design of the company's due diligence framework conforms to the *Organisation for Economic Co-Operation and Development (OECD) Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, Second Edition*.

The issuer is not required to include a specific section on design; however, including this section can assist the practitioner in clearly identifying the portion of the CMR subject to the IPSA. This section is intended to be the subject of the first audit objective.

For example, the issuer might include an assertion that its due diligence framework conforms to the OECD framework, which could be referenced in the practitioner's attest report.

#### B. Description of due diligence measures performed

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The issuer is **required** to include in the CMR the description of the measures it has taken to exercise due diligence on the source and chain of custody of the conflict minerals. For an IPSA to be performed, the description of the due diligence measures performed by the issuer should include objective, precise and specific language rather than broad, vague or subjective language. This section is intended to be the subject of the second audit objective; therefore, it would not include information not subject to the IPSA. Inclusion of language about the consistency of the due diligence measures performed with either the design of the issuer's due diligence framework or the OECD framework used by the issuer could create an expectation gap about the scope of the audit.

The description might include, for different conflict minerals, different measures performed.



**C. Independent private sector audit**

We obtained an independent private sector audit of whether the design of our due diligence framework conforms to a recognized due diligence framework and whether our description of the due diligence in the Conflict Minerals Report is consistent with the due diligence we undertook.

If an IPSA is required, the issuer is **required** to include (1) a statement in the CMR that it obtained an IPSA of the CMR, (2) provide the practitioner's attest report, and (3) identify the auditor of the CMR if the auditor is not identified in the audit report. The practitioner's attest report likely would follow the issuer's disclosures in the CMR.

**Section IV: Due Diligence Not Subject to Independent Private Sector Audit**

**A. Description of due diligence measures performed**

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An issuer might include information about future measures, such as the following:

- Disclosures **required** under Item 1.01 (c)(1)(iii) of the instructions to Form SD for products described as "DRC conflict undeterminable" with respect to steps that the issuer has taken or will take since the end of the period covered in the prior CMR to mitigate the risk that its necessary conflict minerals are benefitting armed groups in the DRC or an adjoining country, including any steps to improve its due diligence
- Due diligence measures that were not performed for the reporting period but were included in the design of the issuer's due diligence framework that the issuer intends to implement for future reporting periods. Note that as of May 2, 2014, issuers are not required to identify any products as "not been found to be "DRC conflict free"" or "DRC conflict undeterminable."

**B. Future due diligence measures**

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Inclusion of disclosures that are not the subject of the IPSA under a different heading from those subject to the IPSA can facilitate simpler references in the practitioner's attest report.

**Section V: Product Description**

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The issuer is not required to describe its products as "not found to be DRC conflict free," or as "DRC conflict undeterminable" but should disclose, for those products, the facilities used to produce the conflict minerals, the country of origin of the minerals and the results of efforts to determine the mine or location of origin as well as other information as specified in the Form SD instructions. Such information is outside of the scope of the IPSA; accordingly, separation of such disclosures from those of the due diligence measures facilitates simpler references in the practitioner's attest report to the matters that are the subject of the IPSA.

**Section VI: Smelter and Refiner Disclosure**

Metal	Smelter or Refiner Name	Location
Gold	AABBCC	Country X
Gold	XYZ	Country Y

