
The exploitation of the mining and trade of “conflict minerals”—in particular, tin, tungsten, tantalum, and gold from the eastern region of the Democratic Republic of the Congo (DRC)—has contributed to the displacement of people and severe human rights abuses. Section 1502 of the 2010 Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act), ¹ required several U.S. agencies, including the Securities and Exchange Commission (SEC), to take certain actions to implement its conflict minerals provisions. The Dodd-Frank Act required SEC, in consultation with the Department of State (State), to promulgate disclosure and reporting regulations regarding the use of conflict minerals from the DRC and adjoining countries (which this report refers to as “covered countries”).³ SEC adopted a conflict minerals disclosure rule in August 2012 and published the adopting release in the Federal Register in September 2012.⁴ In addition, the Dodd-Frank Act included a provision for GAO to report, beginning in 2012 and annually thereafter, on the effectiveness of the SEC rule in promoting peace and security in the DRC and adjoining countries, among other things.⁵

In this report, we examine companies’ disclosures filed with SEC in 2016, compared with disclosures filed in the prior 2 years.⁶ To examine company disclosures filed with SEC in 2016 in


²The Dodd-Frank Act defines conflict minerals as columbite-tantalite (coltan), cassiterite, gold, wolframite, or their derivatives, or any other mineral or its derivatives that are determined by the Secretary of State to be financing conflict in the DRC or an adjoining country. See Pub. L. No. 111-203, § 1502(e)(4). Columbite-tantalite, cassiterite, and wolframite are the ores from which tantalum, tin, and tungsten, respectively, are processed.

³The term “adjoining country” is defined in section 1502(e)(1) of the Dodd-Frank Act as a country that shares an internationally recognized border with the DRC. When SEC issued its conflict minerals rule, such countries comprised Angola, Burundi, Central African Republic, the Republic of the Congo, Rwanda, South Sudan, Tanzania, Uganda, and Zambia. Pub. L. No. 111-203, § 1502. For the purposes of the conflict minerals rule, SEC refers to these countries as “covered countries.”

⁴77 Fed. Reg. 56,274. According to SEC, when SEC proposes or adopts a set of rules, those rules are published in a document called a “proposing release” or “adopting release.” See enc. I for additional information on the conflict minerals disclosure rule.

⁵Pub. L. No. 111-203, § 1502(d). This report—as well as a separate report on the gold supply chain and sexual violence in the DRC and adjoining countries that we will issue in the summer of 2017—contributes to our work in response to the annual reporting requirements in section 1502 of the Dodd-Frank Act.

⁶Conflict minerals disclosures filed with SEC in a given year—in this report, 2016, 2015, or 2014—contain information about conflict minerals used in the previous year—in this report, 2015, 2014, or 2013, respectively. All years cited in this report are calendar years (January–December).
response to the conflict minerals disclosure rule, we reviewed specialized disclosure reports—Form SD—and related documentation publicly available from the SEC’s Electronic Data Gathering, Analysis, and Retrieval (EDGAR) database. We compared disclosures filed in 2016—the most recent filings available—with disclosures filed in 2015 and 2014. Using a random sample of 100 of the 1,230 Form SDs filed in 2016, we created estimates generalizable to the population of all companies that filed in response to the SEC rule. All estimates based on our sample have a margin of error of plus or minus 10 percentage points or less at the 95-percent confidence level, unless otherwise noted. We determined for our previous report about the SEC conflict minerals rule, published in August 2016, that the EDGAR database was sufficiently reliable for identifying the universe of Form SD filings. As that report describes, to review the completeness and accuracy of EDGAR database, we reviewed relevant documentation, interviewed knowledgeable SEC officials, and reviewed prior GAO reports on internal controls related to the SEC’s financial systems. In addition, we reviewed the Dodd-Frank Act and the SEC rule’s requirements to develop a questionnaire that guided our data collection and analysis of the filings. Moreover, we interviewed company representatives attending an industry conference on conflict minerals to obtain their perspectives on meeting disclosure requirements. We also interviewed representatives of a range of stakeholders, including nongovernmental organizations (NGO), service providers, international organizations, and the private sector, in Washington, D.C., and Santa Clara, California.

We conducted this performance audit from November 2016 to April 2017 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

The SEC conflict minerals disclosure rule addresses the four conflict minerals named in the Dodd-Frank Act—tin, tungsten, tantalum, and gold—from the DRC and adjoining countries. The rule outlines a process for companies to follow, as applicable, to comply with the rule (see enc. I). Broadly, the process comprises three steps requiring, among other things, that each company

(1) determine whether it manufactures, or contracts to be manufactured, products with “necessary” conflict minerals;

(2) conduct a reasonable country of origin inquiry (RCOI) concerning the origin of its conflict minerals; and

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8As adopted, the final rule applies to any “issuer” that files reports with SEC under section 13(a) or section 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. §§ 78m(a) and 78o(d)) and uses conflict minerals that are necessary to the functionality or production of a product manufactured or contracted by that issuer to be manufactured. In this report, we refer to those issuers affected by the rule as “companies.”
(3) exercise due diligence, if appropriate, to determine the source and chain of custody of its conflict minerals, using a nationally or internationally recognized due diligence framework, if such a framework is available for these necessary conflict minerals.9

Companies disclosing that their products are DRC conflict free—that is, did not finance or benefit armed groups in the covered countries—are required by the SEC rule and SEC staff guidance to obtain an independent private-sector audit (IPSA) and include the audit report as part of a conflict minerals report.10

Conflict Minerals Disclosures Filed in 2016 Were Generally Similar to Filings in Prior Years

Our review of companies' conflict minerals disclosures filed with SEC in 2016 found that, in general, they were similar to disclosures filed in prior years.11 In 2016, a similar number of companies filed conflict minerals disclosures as in 2015 and 2014.12 Our review of a generalizable sample of 2016 filings found that almost all companies that filed conflict minerals disclosures reported performing inquiries about their conflict minerals' country of origin, similar to 2014 and 2015. Almost all companies also reported conducting due diligence on the source and chain of custody of their conflict minerals and used the Organization for Economic Cooperation and Development's (OECD) internationally recognized framework for their due diligence in 2016. However, after conducting due diligence, an estimated 55 percent of the companies reported that they were unable to confirm the source of the conflict minerals in their products, and about 99 percent reported that they could not determine whether the conflict minerals financed or benefited armed groups.

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9Performing due diligence on source and chain of custody is required if a company knows or has reason to believe that its conflict minerals may have originated in the covered countries and knows or has reason to believe that the conflict minerals may not be from scrap or recycled sources.

10Under the SEC rule, the objective of the IPSA is to express an opinion or conclusion as to whether the design of the issuing company’s due diligence measures is in conformity, in all material respects, with the criteria set forth in the nationally or internationally recognized due diligence framework used by the company and whether the company’s description of the due diligence measures it performed as set forth in its conflict minerals report is consistent with the due diligence process undertaken by the company.

11Our generalizable samples of 100 Form SDs filed in 2016 and 2015 and 147 Form SDs filed in 2014 resulted in confidence intervals of plus or minus10 percent, except where noted. According to SEC officials, in 2016 SEC conducted a review of a sample of filings submitted that year for 2015 by companies from industry groups that had a high concentration of Form SD filings. The officials observed that (1) some companies provided only the name and location of the smelter or refiner facilities rather than, as the rule requires, the country of origin of the minerals used by these facilities; (2) companies used a broad range of terms to describe their due diligence activities and often did not define or clarify those terms; and (3) some companies may have implied that their products were conflict free without describing them “DRC conflict free” and obtaining an IPSA. SEC officials told us that they selected a sample from 1,205 disclosures that had been filed as of June 2016, but they confirmed that companies filed a total of 1,230 disclosures in 2016.

About as Many Companies Filed Conflict Minerals Disclosures in 2016 as in Prior Years

In 2016, 1,230 companies filed conflict minerals disclosures, compared with 1,281 companies in 2015 and 1,321 companies in 2014. SEC officials told us that the smaller number of filings in 2016 may reflect company mergers and acquisitions, among other reasons. Our analysis of a generalizable sample of 2016 filings found that an estimated 81 percent of the companies that filed disclosures in 2016 were domestic, and the remainder (an estimated 19 percent) were foreign companies, similar to those that filed disclosures in 2015 and 2014. While not all companies reported the minerals used, an estimated 61 percent of those that disclosed this information reported using tin, 54 percent reported using tantalum, and 55 percent reported using gold, similar to the percentages in 2015 and 2014. An estimated 58 percent reported using tungsten—a significant increase over the estimated percentages that reported this information in 2015 (37 percent) and 2014 (39 percent).

Similar Percentages of Companies Reported Minerals’ Country of Origin in 2016 as in Prior Years

Our analysis of a generalizable sample of 2016 filings found that, as in 2015 and 2014, almost all companies that filed conflict minerals disclosures indicated that they performed RCOIs, as the SEC rule requires. Specifically, an estimated 97 percent of the companies reported that they performed an RCOI, similar to the percentages that reported doing so in 2015 and 2014. As a result of the inquiries they conducted, an estimated 49 percent of companies reported in 2016 whether the conflict minerals in their products came from covered countries—more than the estimated 30 percent in 2014 but similar to the estimated 49 percent in 2015 (see fig. 1).

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13Our analysis compares conflict minerals disclosures filed in 2016 with those filed in 2015 and, when available, 2014.

14As noted in our 2015 report, the SEC rule does not require companies to disclose the conflict minerals they used.

15These estimates have a margin of error of plus or minus 10 percentage points or less at the 95-percent confidence level.
Data Table for Figure 1: Company Determinations Resulting from Reasonable Country-of-Origin Inquiries, 2014–2016

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<td>29</td>
<td>25</td>
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<tr>
<td>Not from a covered country</td>
<td>24</td>
<td>19</td>
<td>24</td>
</tr>
<tr>
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<td>1</td>
<td>0</td>
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Note: Company determinations are reported in response to the U.S. Securities and Exchange Commission conflict minerals disclosure rule. These are estimates that have a margin of error of plus or minus 10 percentage points or less at the 95-percent confidence level.

The company determined that it knows or has reason to believe that the conflict minerals in its products came from covered countries. Covered countries comprise the Democratic Republic of the Congo and adjoining countries as defined by section 1502 of the Dodd-Frank Act. Pub. L. No. 111-203, § 1502, 124 Stat. 1376, 2213-18.

As in prior years, many companies reported encountering challenges in determining the country of origin of conflict minerals, due in part to complex supply chains involving many suppliers and processing facilities. However, in the filings we reviewed, some companies indicated that they had taken actions to improve their data collection processes, such as gathering missing

See GAO-16-805.
information about their supply chains and implementing new technologies to facilitate the data collection process. In interviews, a few representatives of companies that filed conflict minerals disclosures in 2016 also noted that the process for collecting data on conflict mineral supply chains had become more routine and standardized. In addition, some company representatives noted that submitting conflict minerals disclosures in response to the SEC rule had increased their understanding of their supply chains and built awareness among their suppliers about the use of conflict minerals.
Almost All Companies Performed Due Diligence and Used OECD Framework in 2016 as in Prior Years

Our review of company filings in 2016 found that almost all companies that were required to conduct due diligence reported doing so. The SEC rule requires that companies that know, or have reason to believe, that conflict minerals necessary to their products may have originated in one of the covered countries must conduct due diligence on the source and chain of custody of their conflict minerals and must use a nationally or internationally recognized due diligence framework, if such a framework is available for the necessary conflict minerals. In 2016, an estimated 96 percent reported conducting due diligence, compared with 97 percent in 2015. Moreover, an estimated 92 percent of companies that reported conducting due diligence in 2016 reported that they had used an internationally recognized framework prescribed by OECD, comparable to the percentages that reported using this framework in 2015 (95 percent) and 2014 (92 percent). (The text box shows the five-step framework that OECD guidance outlines for risk-based due diligence of “downstream” supply chain companies.) The remaining 8 percent of companies that reported conducting due diligence in 2016 did not specify a framework for their due diligence activities.

OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas

**Step 1: Establish strong company management systems.** Adopt a policy for responsible mineral supply chains; communicate the policy to suppliers and incorporate due diligence expectations into supplier contracts; and establish systems to collect data on supply chains, including smelters/refiners.

**Step 2: Identify and assess risks in the supply chain.** Identify company products that contain tin, tantalum, tungsten, or gold; use best efforts to identify smelters/refiners for such products; and assess risk by evaluating whether smelters undertake due diligence.

**Step 3: Manage risks.** Report risks to senior management; disengage from suppliers who may be benefiting armed groups; encourage smelters/refiners to become audited; design and implement due diligence capacity building for suppliers; and implement a risk management plan to monitor and track progress.

**Step 4: Audit of smelter/refiner due diligence.** Participate and contribute through industry organizations to appoint auditors and to define the terms of the audit in accordance with the standards and processes set out in the guidance.

**Step 5: Publicly report on due diligence.** Annually describe due diligence efforts (steps 1-4), and make the report publicly available.


While almost all companies reported conducting due diligence in 2016, the filings we reviewed provided varying amounts of information about the companies’ due diligence efforts and showed that some companies may not have followed the framework outlined in OECD guidance in all

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17 For additional information about the SEC rule, see enc. I.

18 Organization for Economic Cooperation and Development, *OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas*, 3rd ed. (Paris, France: OECD Publishing, 2016). The OECD guidance is for use by any company potentially sourcing minerals or metals from conflict-affected and high-risk areas and, according to OECD, is one of the only international frameworks available to help companies meet their due diligence reporting requirements. The third edition includes supplemental guidance for “downstream” supply chain companies.
respects. For example, we found that some companies’ filings did not include all components of step 5 of the OECD’s due diligence framework, such as describing steps taken to manage risks and efforts to monitor and track performance for risk mitigation. According to an OECD official, a company or entity using the guidance should follow all five steps in performing due diligence. The official noted that if a company is not able to complete a specific step, its public disclosure should indicate planned future action to complete the step. SEC officials also noted that companies must conform to all material aspects of the chosen due diligence framework (e.g., OECD’s framework) but explained that some aspects of the framework’s requirements may not be material to company facts and circumstances for the purposes of their SEC filings. Under those circumstances, a company may not be required to provide an explanation of how its efforts conformed to the framework or why it did not complete any aspect of the framework, according to SEC officials. In interviews, representatives of some companies and industry participants reported confusion about using the OECD framework to fulfill some of the SEC rule’s requirements and about the need to perform due diligence in addition to the RCOI. For example, they noted that the OECD framework includes a country-of-origin inquiry as part of due diligence, while the SEC rule presents the RCOI and due diligence as two distinct steps.

After conducting due diligence, an estimated 55 percent of the companies in 2016 reported that they could not definitively confirm the source of the conflict minerals in their products, compared with 67 percent in 2015. Moreover, an estimated 39 percent of the companies reported in 2016 that they were able to determine that their conflict minerals came from covered countries or from scrap or recycled sources, compared with 23 percent in 2015. Almost all of the companies that reported conducting due diligence in 2016 reported that they could not determine whether the conflict minerals financed or benefited armed groups, as in 2015 and 2014. One company in our sample determined that the minerals in its products did not finance or benefit armed groups in covered countries and declared its products DRC conflict free. This company also filed an IPSA in accordance with the SEC rule and SEC staff guidance, which requires that a company declaring its products to be DRC conflict free provide an IPSA of its due diligence measures and reporting. Of the 1,230 companies that filed Form SD in 2016, 19 companies filed an IPSA, compared with 6 of 1,281 that filed Form SD in 2015 and 4 of 1,321 that filed Form SD in 2014.

In the filings we reviewed, many companies indicated they were planning, or had taken, the following actions to improve their due diligence efforts:

- examining products and supply chain for additional risks, such as by gathering missing information;

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19 We reviewed a subset of our sample of SEC filings for material components of step 5 of the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas supplement on Gold, as described by OECD. Step 5 of the OECD guidance allows companies to publicly report on their supply chain due diligence efforts in multiple sources, including corporate social responsibility and annual reports, which we did not review. Thus, the companies whose SEC filings did not include all components of step 5 may have publicly disclosed these components elsewhere.

20 Industry participants are nonfiling entities with expertise in conflict minerals, such as technology service providers, consultants, NGOs, and industry groups.

21 See GAO-16-805.
• contacting suppliers to encourage conflict-free sourcing, such as by sharing a conflict-free sourcing policy or encouraging participation in conflict-free certification programs; and

• working directly with suppliers to help support their conflict-free sourcing, such as by providing hands-on training

We provided a draft of this report to SEC and State for review and comment. SEC provided technical comments which we incorporated as appropriate. State did not provide comments.

We are sending copies of this report to the Department of State and the Securities and Exchange Commission. In addition, the report is available at no charge on the GAO website at http://www.gao.gov.

If you or your staff have any questions about this report, please contact me at (202) 512-8612 or gianopoulosk@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made major contributions to this report include Godwin Agbara (Assistant Director), Farahnaaz Khakoo-Mausel (Analyst-in-Charge), Andrew Kurtzman, Elisa Yoshiara, Justin Fisher, Grace Lui, Reid Lowe, Elisabeth Helmer, and Neil Doherty.

Kimberly M. Gianopoulos
Director, International Affairs and Trade

Enclosure – # [1]
cc: cc list
**List of Committees**

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The SEC rule requires companies to file a specialized disclosure report, known as Form SD, if they manufacture, or contract to have manufactured, products containing conflict minerals necessary to the functionality or production of those products. The rule also requires companies, as applicable, to provide a description of the measures they took to exercise due diligence on the source and chain of custody of those conflict minerals, the facilities used to process those minerals, and the country of origin of those minerals, as well as the efforts companies made to determine the mine or location of origin with the greatest possible specificity. Form SD provides general instructions for filing conflict minerals disclosures and specifies the information that companies must provide. Companies were required to file under the rule for the first time by June 2, 2014, and annually thereafter on May 31. Figure 2 shows the SEC's flowchart summary of the conflict minerals disclosure rule.

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22The SEC conflict minerals rule applies to companies that file reports with SEC under sections 13(a) or 15(d) of the Securities Exchange Act of 1934.

23According to SEC staff, in April 2014, the U.S. Court of Appeals rejected challenges to the bulk of the SEC conflict minerals rule, but held that section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act) and the rule violate the First Amendment to the Constitution. See Nat’l Ass’n of Mfrs., v. SEC, 748 F.3d 359 (D.C. Cir. Apr. 14, 2014). In light of the Court of Appeals’ decision, on April 29, 2014, SEC staff issued guidance indicating that, pending further action, companies required to file a conflict minerals report would not have to identify their products as “DRC conflict undeterminable” or “not found to be DRC conflict free.” See Keith F. Higgins, Director, SEC Division of Corporation Finance, Statement on the Effect of the Recent Court of Appeals Decision on the Conflict Minerals Rule. In May 2014, the Commission issued an order staying the effective compliance date for those portions of the rule subject to the constitutional holding of the Court of Appeals. See SEC, In the Matter of Matter of Exchange Act Rule 13p-1 and Form SD, Release No. 72079 (May 2, 2014). On April 3, 2017, the U.S. District Court for the District of Columbia entered final judgment in the case, setting aside the SEC rule “to the extent that the Statute and Rule require regulated entities to report to the Commission and state on their websites that any of their products ‘have not been found to be DRC conflict free.’” Nat’l Ass’n of Mfrs., v. SEC, No. 13-cv-635 (D.D.C. Apr. 3, 2017). The District Court also remanded the case to the SEC. Following that judgment, the SEC’s Acting Chairman issued a statement noting that, in light of the issues that must be resolved on remand, it would be “difficult to conceive of a circumstance that would counsel in favor of enforcing Item 1.01(c) of Form SD” and instructed the staff to begin work on a recommendation for future Commission action. See Statement of Acting Chairman Piwowar on the Court of Appeals Decision on the Conflict Minerals Rule (April 7, 2017). SEC staff also issued revised guidance indicating that “in light of the uncertainty regarding how the Commission (SEC) will resolve those issues and related issues raised by commenters, the SEC staff has determined that it will not recommend enforcement action to the Commission if companies, including those that are subject to paragraph (c) of Item 1.01 of Form SD, only file disclosure under the provisions of paragraphs (a) and (b) of Item 1.01 of Form SD.” See SEC, Updated Statement on the Effect of the Court of Appeals Decision on the Conflict Minerals Rule (April 7, 2017). According to SEC staff, the litigation on the conflict minerals rule was completed after the period covered by this report.

24During the period covered by this report, according to SEC staff, while the litigation continued, boxes 3.5 and 3.6 of the flowchart shown in fig. 2 were not applicable. According to SEC, the flowchart is intended merely as a guide and companies should refer to the rule text and the preamble’s narrative description for the requirements of the rule. While our discussion of the SEC rule is guided by the flowchart, for the purposes of this report, we do not elaborate on every element shown in the flowchart.
Figure 2: Securities and Exchange Commission (SEC) Flowchart Summary of the Conflict Minerals Disclosure Rule

1.1 START
Does the issuer file reports with the SEC under Sections 13(a) or 15(d) of the Exchange Act?

1.2 Does the issuer manufacture or contract to manufacture products?

1.3 Are conflict minerals necessary to the functionality or production of the product manufactured or contracted to be manufactured?

1.4 Were the conflict minerals outside the supply chain prior to January 31, 2013?

1.5 Rule does not apply. – END

2.1 Based on a reasonable country of origin inquiry (RCOI), does the issuer know or have reason to believe that the conflict minerals may have originated in the DRC or an adjoining country (the covered countries)?

FILE A FORM SD THAT DISCLOSES THE ISSUER’S DETERMINATION AND BRIEFLY DESCRIBES THE RCOI AND THE RESULTS OF THE INQUIRY. – END

If the answer is no, continue.

2.2 Based on the RCOI, does the issuer know or reasonably believe that the conflict minerals come from scrap or recycled?

2.3 If the answer is yes, continue. If the answer is no, the issuer is exempt from the reporting requirements and should include the RCOI in its annual report. – END

3.1 Exercise due diligence on the source and chain of custody of its conflict minerals following a nationally or internationally recognized due diligence framework, if such framework is available for the specific conflict mineral.

3.2 In exercising this due diligence does the issuer determine the conflict minerals are not from the covered countries or are from scrap or recycled?

FILE A FORM SD THAT DISCLOSES THE ISSUER’S DETERMINATION AND BRIEFLY DESCRIBES THE RCOI AND DUE DILIGENCE MEASURES TAKEN AND THE RESULTS THEREOF. – END

If the answer is no, continue.

3.3 In exercising the due diligence, was the issuer able to determine whether the conflict minerals financed or benefited armed groups?

FILE A FORM SD WITH A CONFLICT MINERALS REPORT AS AN ATTACHMENT, WHICH INCLUDES A DESCRIPTION OF THE MEASURES THE ISSUER HAS TAKEN TO EXERCISE DUE DILIGENCE.

If the answer is no, continue.

3.4 Is it less than two years after effectiveness of the rule (four years for Smaller Reporting Companies)?

FILE A FORM SD THAT CONTAINS THE CONFLICT MINERALS REPORT.

If the answer is yes, continue. If the answer is no, the issuer is exempt from the reporting requirements and should include the RCOI in its annual report. – END

3.5 The Conflict Minerals Report must also include a description of products that are “DRC Conflict Undeterminable” and the steps taken or that will be taken, if any, since the end of the period covered in the last Conflict Minerals Report to mitigate the risk that the necessary conflict minerals benefit armed groups, including any steps to improve due diligence. No audit is required. – END

The Conflict Minerals Report must also include an independent private sector audit report, which expresses an opinion or conclusion as to whether the design of the issuer’s due diligence measures is in conformity with the criteria set forth in the due diligence framework and whether the description of the issuer’s due diligence measures is consistent with the process undertaken by the issuer.

Also, include a description of the products that have not been found to be DRC Conflict Free, the facilities used to process the necessary conflict minerals in those products, the country of origin of the minerals and the efforts to determine the mine or location of origin of those minerals with the greatest possible specificity. – END

Source: Securities and Exchange Commission (SEC). | GAO-17-517R

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