

CHECKLIST FOR FORM SD AND CONFLICT MINERALS REPORT¹

I. Information required for Form SD

- Identify registrant (*i.e.*, name, state of incorporation, SEC file number, IRS employer identification number, address of principal executive offices); provide name and telephone number of contact person.²
- Select box for Rule 13p-1 and specify reporting period (January 1 – December 31, 20XX).
- Under the heading “Section 1 – Conflict Minerals Disclosure” (and “Item 1.01 Conflict Minerals Disclosure and Report”):
 1. **If** registrant determines that it has no reason to believe its necessary conflict minerals (if any) may have originated in covered countries or did not come from recycled or scrap sources (or knows that they did not originate in covered countries or that they did come from recycled or scrap sources); **then disclose:**
 - That determination.
 - Brief description of reasonable country of origin inquiry (RCOI) made to reach that determination and results of inquiry.
 2. **Or, if:**
 - Registrant has reason to believe any of its necessary conflict minerals originated in covered countries and did not come from recycled or scrap sources; and
 - Due diligence on the source and chain of custody of those conflict minerals reveals they did not originate from covered countries or are from recycled or scrap sources; **then disclose:**
 - That determination.
 - Description of RCOI, due diligence efforts and results of the inquiry and due diligence.
 3. **Otherwise:**
 - File a Conflict Minerals Report as an exhibit to Form SD.³ Description of RCOI and due diligence procedures not required in body of Form SD.⁴
- Disclose “Conflict Minerals Disclosure” section of Form SD on registrant’s public website and provide link in “Conflict Minerals Disclosure” section of Form SD.
- Executive officer of registrant to sign and date Form SD.
- File Form SD on the SEC’s EDGAR system by May 31, reporting on the previous calendar year.⁵

¹ This checklist is for registrants filing a Form SD and generally does not attempt to explain or define the terms in SEC Rule 13p-1, which sets forth the requirements for issuer disclosures relating to conflict minerals.

² Need not be an officer, but should be prepared to field calls from the SEC, among others (*e.g.*, member of legal department).

³ Report must be filed even if registrant concludes conflict minerals are DRC conflict indeterminable.

⁴ If for some (but not all) products, no Conflict Minerals Report would be required, may need both disclosure in body of Form SD and Conflict Minerals Report. If RCOI and due diligence procedures are the same, may incorporate description of RCOI into Form SD by reference from Report.

II. Information required for Form SD exhibit (The Conflict Minerals Report)

- Describe due diligence on source and chain of custody of conflict minerals covered by Conflict Minerals Report (*i.e.*, conflict minerals where registrant knows or has reason to believe conflict minerals originated in the covered countries and are not from scrap or recycled sources), including the audit described below.⁶
- For products not found to be “DRC Conflict Free,” describe:⁷
 - Those products;
 - Facilities used to process conflict minerals in those products and country of origin of those conflict minerals; and
 - Efforts to determine mine or location of origin of these conflict minerals with greatest possible specificity.
- For products found to be “DRC conflict undeterminable,”⁸ describe:⁹
 - Those products;
 - If known, facilities used to process conflict minerals in those products and country of origin of those conflict minerals;
 - Efforts to determine mine or location of origin of those conflict minerals with greatest possible specificity; and
 - Steps taken or to be taken since the end of the period covered by the prior Conflict Minerals Report¹⁰ to mitigate the risk that those conflict minerals benefit armed groups in the DRC or neighboring countries, including any steps to improve due diligence.
- If independent private sector audit of Conflict Minerals Report is required (not required for conflict minerals found to be “DRC conflict undeterminable”),⁸ include:
 - Statement that registrant obtained independent private sector audit;
 - If auditor not identified in audit report, name of auditor; and
 - Audit report, which must address (i) whether design of due diligence measures is in conformity with, in all material respects, the due diligence framework used; and (ii) whether description of due diligence measures in Report is consistent with due diligence process registrant undertook.

⁵ If May 31 falls on a holiday, file by the first business day after May 31 (*e.g.*, June 2, 2014 for 2013 report).

⁶ Due diligence must conform to a nationally or internationally recognized due diligence framework (OECD is currently the only framework available).

⁷ May also describe meaning of “DRC Conflict Free.” SEC suggested language: “The following is a description of our products that have not been found to be “DRC conflict free” (where ‘DRC conflict free’ is defined under the federal securities laws to mean that a product does not contain conflict minerals necessary to the functionality or production of that product that directly or indirectly finance or benefit armed groups in the Democratic Republic of the Congo or an adjoining country).”

⁸ Applicable for reports covering 2013 and 2014 only (through 2016 for smaller reporting companies).

⁹ May also include explanation, even after “DRC conflict undeterminable” designation may no longer be used. SEC suggested language: “We have been unable to determine the origins of some of our conflict minerals. Because we cannot determine the origins of the minerals, we are not able to state that products containing such minerals do not contain conflict minerals that directly or indirectly finance or benefit armed groups in the Democratic Republic of the Congo or an adjoining country. Therefore, under the federal securities laws we must describe the products containing such minerals as having not been found to be ‘DRC conflict free.’ Those products are listed below.”

¹⁰ For first Report, may not be required, but registrants may wish to include.