

LBMA RESPONSIBLE GOLD

INDEPENDENT REASONABLE ASSURANCE REPORT- AURUBIS AG

Monitoring Period: 2022-10-01 to 2023-09-30 (inclusive)

Report No: 8003053042-2023

Date: 2024-02-28

TÜV NORD CERT GmbH
AM TÜV 1
D-45307 Essen
Germany

TÜV NORD Certification Program

P-No.: 8003053042-2023

Management Representative,
Aurubis AG
Hovestr 50
20539 Hamburg
Germany

Background

We were engaged by Aurubis AG to provide reasonable assurance on its Refiner's Compliance Report for the period 01-10-2022 to 30-09-2023 (inclusive).

The assurance scope consists of the Refiner's Compliance Report.

Responsibilities

The management of Aurubis AG are responsible for the preparation and presentation of the Refiner's Compliance Report in accordance with the LBMA Responsible Gold Guidance (the Guidance). This responsibility includes establishing appropriate risk management and internal controls from which the reported information is derived. The criteria identified by the management as relevant for demonstrating compliance with the Guidance are the activities described within the Refiner's Compliance Report. Our responsibility is to carry out a reasonable assurance engagement in order to express a conclusion based on the work performed. We conducted our assurance engagement in accordance with International Standard on Assurance Engagements ISAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board and the guidance set out in the LBMA Responsible Gold Programme - Third Party Audit Guidance for ISAE 3000 Auditors (the Audit Guidance).

This report has been prepared for Aurubis AG for the purpose of assisting the management in determining whether Aurubis AG has complied with the Guidance and for no other purpose. Our assurance report is made solely to Aurubis AG in accordance with the terms of our engagement. We do not accept or assume responsibility to anyone other than Aurubis AG for our work, or for the conclusions we have reached in the assurance report.

Inherent limitations

Non-financial information, such as that included in the Refiner's Compliance Report, is subject to more inherent limitations than financial information, given the more qualitative characteristics of the subject matter and the methods used for determining such information. The methods used by Refiners to comply with the Guidance may differ. It is important to read Aurubis AG's Gold supply chain policy available on Aurubis AG's website <https://www.aurubis.com/en/responsibility/responsible-business-activities/responsible-supply-chain>

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Independence and competency statement

In conducting our engagement, we confirm that we satisfy the criteria for assurance providers as set out in out in the Audit Guidance to carry out the assurance engagement.

Conclusion

In our opinion, Aurubis AG's Refiner's Compliance Report for the period 01-10-2022 to 30-09-2023 (inclusive), in all material respects, describes fairly the activities undertaken during the year to demonstrate compliance, and management's overall conclusion contained therein, is in accordance with the requirements of the LBMA Responsible Gold Guidance.

Name: Susanne Günzerodt

Tahsin Choudhury

Role: Lead Assessor

ISAE 3000 Assessor

Signatures:



Assurance firm: TÜV NORD CERT GmbH

Date: 2024-02-28

Essen, Germany.