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Questions & Answers

IRMA audit of SQM Salar de Atacama operation

Do IRMA audits certify these mining operations as “responsible”?

IRMA audits do not yield “certification”, nor do they declare at what point a mine operation becomes a “responsible mine”. The IRMA system is built to facilitate transparent conversation about mine impacts, at a table where civil society and labor have voice equal to the private sector, and to create greater value for all Indigenous rightsholders and stakeholders.

In doing this surveillance audit, SQM continued to volunteer their Salar de Atacama operation to be measured against a standard more rigorous, requiring more public engagement, and more transparent sharing of results than any other global standard. It is a continuing act of leadership and commitment to increase dialogue across diverse stakeholder sectors and community members.

IRMA does not use the word “sustainable” but rather brings attention to best practices for more responsible mining practices. The IRMA process also creates incentives for reducing waste, supporting a circular economy, addressing inequity in the use and benefits of mined materials, and supporting innovation that reduces the need for new extraction.

What do IRMA achievement levels mean?

IRMA recognizes four levels of achievement for an independent audit.

- **IRMA Transparency** means a mine has been independently audited against all relevant requirements in IRMA’s Standard and has publicly shared its audit scores and the basis for auditors’ findings. By sharing such extensive information, a mine provides diverse stakeholders with the information needed to understand the mine’s operations and encourage improvement as needed.

- **IRMA 50 and IRMA 75** indicate a mine has been independently audited and met at least 50% or 75% of the possible score within each of the four principle areas of the IRMA Standard—business integrity, positive legacies, and social and environmental responsibility.
- [A mine receiving IRMA 50, IRMA 75 or IRMA 100 must at least substantially meet all IRMA’s critical requirements.](#)
- **IRMA 100** indicates an independently audited mine meets all requirements applicable to the mine operation. To date, no mine has achieved the level of IRMA 100.

What is the difference between SQM Salar de Atacama’s initial audit and this surveillance audit?

The initial IRMA audit of the SQM Salar de Atacama operation was completed on September 6, 2023, with the public release of the audit report. The operation achieved the level of IRMA 50. This surveillance audit is an interim measure that serves to verify that achievement level is still warranted – halfway between the initial and renewal audits.

Surveillance audits are not full audits, meaning that conformance with all requirements reviewed in the initial audit does not need to be re-established. Surveillance audits involve a review of the operating company’s management systems, status of compliance with host country laws, review of any changes to host country regulations (if applicable), status of conformity with IRMA critical requirements, status of progress in closing nonconformities (if applicable), and review of performance related to issues identified by the auditors, the operating company or stakeholders as being high-risk issues (i.e., those with high potential to cause significant impacts to the environment, communities or worker health and safety if not managed well).

An IRMA Surveillance audit is another opportunity for constructive engagement between the mine, area residents, workers, customers, investors, and other stakeholders to explore priorities for improvement.

The SQM Salar de Atacama operation is scheduled to undergo a full renewal audit by September 6, 2026 to maintain recognition in IRMA.

What confidence can I have that the audit report is accurate?

The information in this audit report represents the work of an independent audit firm to measure a mining company's performance against IRMA's Standard for Responsible Mining. The Standard includes more than 400 requirements – it's more rigorous and detailed than any other mining standard in the world.

Auditors review thousands of pages of documents shared by the company, spend a week or more at the mining operation, and speak with workers and community members without the company present. This audit team included a total of 3 auditors with qualifications in social performance, worker health and safety, and environmental management. Auditors consider the feedback from workers and stakeholders alongside evidence provided by the operation to enable a balanced perspective of the mine's performance. Auditors consider this collective information to help determine a rating for each requirement. Their rationale is documented, including a reference to the evidence that was considered. Approximately half of IRMA's requirements include an expectation of the auditors to seek additional perspectives from workers, community members and others on an operation's performance.

If you have questions or concerns that information in the report isn't accurate, or if you have information and opinions different than what you read here, we encourage you to contact IRMA to make it more accurate: <https://responsiblemining.net/feedback>

Companies participating in IRMA audits are sharing a broad range of information with more transparency than has ever been done. Their effort is a work in progress and will further improve as communication increases with the people who are potentially most impacted by their operations.

Why was the surveillance audit not completed between 12 to 18 months after the initial audit report's publication?

On [November 9, 2023](#), the Chilean Production Development Corporation (CORFO), a Chilean State led

agency, announced the start of a five stage Indigenous Consultation Process. Although the estimated completion timeline by CORFO for the process was [August 2024](#), the process was not concluded until [September 2025](#). Based on feedback received by impacted community members, including community leaders and members of the Council of Atacameño Communities (CPA), it was recommended for the audit to be postponed to at least July 2025 to minimize the potential risk of a voluntary process interfering with a State led process.

Since the release of the initial audit report, the IRMA Secretariat has taken important steps to build trust with rightsholders and other stakeholders by conducting in-person outreach between October 15 to 19, 2023, March 25 to 26, 2024, March 27 to 29, 2025, and September 10 to 13, 2025. Outreach focused on addressing inquiries related to understanding the results of the initial audit, grievances posted on the IRMA website and conducting workshops to define audit report dissemination tools.

Does an IRMA audit mean a mine is "safe"?

An IRMA audit does not declare a mine "safe" or "unsafe". An IRMA audit measures how an operation's performance compares to best practices at a moment in time and transparently reports the results to the public. The audit reports provide unprecedented transparency so that stakeholders can make informed decisions as they engage with the mining company on areas for improvement that are most important to them.

How does IRMA compare to other standards and how does achievement in IRMA differ?

IRMA's audit reports offer more independently verified information and insights into a mine's performance than any other system. The IRMA Standard requirements are detailed, specific and comprehensive, providing clear visibility into a mine's operations. This level of transparency is new for the industry and provides immense value for civil society, labor unions, investors, and purchasers alike.

Audits which lack specificity and clear reporting create opacity and potential risks, as it becomes difficult to objectively assess which mining operations truly align with best practice. Transparency is the first critical step toward the IRMA's ultimate goal: to drive value for improved practices in mining.

The mine is now operated by a new partnership. How does this affect the IRMA recognized achievement?

On December 27, 2025, [SQM announced the completion of the partnership between the Company and the National Copper Corporation of Chile \(Codelco\)](#) for the mining, production, commercial, community, and environmental development of the Salar de Atacama mine – through the merger of Codelco's subsidiary, Minera Tarar SpA, into the Company's subsidiary, SQM Salar SpA. The merger has resulted in Nova Andino Litio SpA operating the mine.

This name change does not, as of December 27, 2025, imply any changes in operations, in the continuity of production processes, or in staffing levels, with current functions, responsibilities, and operational conditions remaining unchanged.

I'm a mining company contemplating doing an independent audit – if I do one, will civil society appreciate my effort, or just further criticize our work? Is this level of transparency going to be appreciated or just create greater risk for us?

Trust is deeply broken between many mining companies and the stakeholders, community members and Indigenous rights holders impacted by their operations. Key to building trust is sharing information, being responsive to concerns about impacts, and demonstrating timely responsiveness to community and worker concerns.

Changing the current context won't happen overnight. We appreciate the effort of companies voluntarily stepping forward during this time of change and uncertainty to increase sharing of information, making commitments to improve practices, and showing positive progress.

Many stakeholders, community members and Indigenous rights holders don't trust auditors or audit processes, broadly speaking. Could there have been "cheating" or inappropriate influence of auditors involved in this process?

IRMA and approved firms are aware of some stakeholders' deep distrust of audit processes. This can happen when "independent audits" are actually consulting work done by experts hired to serve a

particular company. IRMA audits are different from these type of consulting contracts in several ways.

To date, IRMA has approved, trained, and works closely with three firms (applications for new firms to join are always being accepted). While the mining company must pay for the costs of the audit, the right to do an IRMA audit is conferred by IRMA. IRMA can remove that right to audit if a firm has not met expectations in terms of competency, has not demonstrated freedom from conflict of interest, and is not working in service to the IRMA system and its commitment to all stakeholders, community members and Indigenous rights holders.

IRMA-approved audit firms must be accredited to ISO 17021 or a similar standard for third-party auditing and are required to meet strict requirements associated with maintaining impartiality and managing conflict of interest. Audit firms cannot provide consulting or internal auditing services to a mine operation being audited, they must have systems to assess and mitigate risks to impartiality and must conduct an internal review of the audit methodology and report by someone not involved in the audit to verify compliance. Accredited audit firms are trained by IRMA, assessed annually by an external accreditation body, and also by an independent oversight body that specifically considers expectations for the IRMA assurance process. Audit firms that fail to properly manage and preserve impartiality could lose their accreditation and therefore their license to operate.

Why would a mining company agree to do a rigorous audit like IRMA?

It's best to ask this question to each mining company engaged to hear their perspective. To date, the first mining companies engaging in IRMA audits have done so because their local community members have asked them, or a customer or investor has asked. Mining companies are evaluating which standards systems bring the greatest value for the time and effort to engage. While the IRMA process is more rigorous, which requires more time and financial investment to participate—and while the high-bar requirements don't yield an easy pass, mining companies are finding that this type of robust assessment is better informing specific improvements and supporting better relationships with communities, customers and investors.

How can community members and other stakeholders use this report?

Community members, NGOs, workers and other stakeholders can use the audit findings to engage directly with SQM.

An IRMA audit report is a tool that helps increase access to information about the impacts of a mining

operation. It assists rights-holders by putting them on a more equal information footing when engaging with an operator directly, or in public.

The findings of an IRMA audit report can internationally amplify the voices of rights-holders that participated in the audit. The findings of an audit report provide data on a company's practices that can be cross-referenced with other sources of information by interested stakeholders including metals purchasers.

IRMA is the only voluntary mining standard in the world actively reaching out to potentially impacted communities to encourage them to use the IRMA system as a tool to drive more responsible business practices, and to train and support them on how to do this.

How can governments/regulators use this report?

A voluntary initiative like IRMA will never replace, nor be as valuable, as the role that governments serve, and the laws they set which apply to all operators. Where mining companies have agreed to do an independent IRMA audit, they are often sharing information on performance beyond legal compliance. We encourage mining companies and their regulatory government agencies to communicate together about the information shared in the IRMA audit report.

IRMA staff offer our time in direct support to government staff who want to learn more about the IRMA Standard and cross-stakeholder definitions for best practices to drive more responsible mining practices. We support governments doing gap analysis work to measure where IRMA goes beyond regulatory structure and considering the opportunity and value to strengthen laws using the IRMA Standard as a template.

How can purchasers of mined materials, like a car maker, or investors in mining companies use, these audit reports? What can companies buying materials from this operation say about their sourcing?

Purchasers of mined material, and investors in mining companies, can use IRMA audit reports to better understand environmental and social impacts at operations that supply minerals for their products or in which they invest. We encourage purchasers and investors to look beyond an IRMA achievement level and take an in-depth look at audit reports to understand the scores and performance for each chapter. IRMA reports can provide significant insights into a broader effort of due diligence to understand

risks in the supply chain and support mining's customers and investors to be active participants in reducing potential impacts.

In being audited, SQM and other companies doing IRMA audits are sharing with purchasers, investors, workers, and civil society metrics on their performance for more than 20 different areas of impact. This means that interested readers can understand more, and ask for further insights, so that performance isn't just about single issues like greenhouse gas emissions, or worker health and safety, or protecting water resources—but can be evaluated against a comprehensive range of issues relevant for large-scale mining.

As purchasers and investors learn more about mining companies' operations, they can encourage operations to further share information on impacts, seek context and ask for improvement in areas of challenge, and value areas of strong performance. They can appreciate the effort SQM has made to be audited and can encourage in further dialogue between the company and its stakeholders, community members and Indigenous rights holders.

In terms of specific sourcing claims, IRMA's new Chain of Custody Standard (responsiblemining.net/coc) provides a way to independently audit a purchaser's supply chain and ensure claims of responsible sourcing can be verified.

If I have questions or feedback about this report, who do I contact?

IRMA's intention is to increase direct dialogue and information sharing between mining companies and diverse stakeholders, community members and Indigenous rights holders affected by the operations.

If you have questions about the mining operations' practices in this audit report, we encourage you to directly contact SQM at:

Valentin.Barrera@sgm.com

If you have questions about the process that auditors followed or the evidence they reviewed, contact the audit firm ERM CVS and IRMA at:

post@ermcvs.com / contact@responsiblemining.net

If you have questions about the IRMA Standard and the metrics there for measuring mining company performance, or IRMA rules for auditing, or IRMA's governance, accountability or other aspects of how the IRMA system works, please contact IRMA using the information below.

IRMA staff are dedicated to helping all stakeholders and community members get answers to questions

related to this audit report. Please contact us if you need help getting answers to questions.

For more information

IRMA SQM Salar de Atacama audit page:
responsiblemining.net/sqm-atacama

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