

IRMA Chain of Custody Standard – Draft 2.0 – Public-Comment Period Oct 2023 to Jan 2024 – Full log of comments

Organization / Company	Sector	Commenting on behalf of organization?	Country	Comment Date	Communication channel	Confidentiality requested?	Chapter / Issue	Criterion	Section	Consultation Question	Contribution	Base Standard Text (or Consultation Question)	IRMA Response
	Downstream purchaser					Yes	INTRODUCTION	INTRODUCTION	Scope	CONSULTATION QUESTION 0-1	CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	INTRODUCTION	INTRODUCTION	Chain of Custody Models	CONSULTATION QUESTION 0-2	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	INTRODUCTION	INTRODUCTION	Chain of Custody Models	CONSULTATION QUESTION 0-2	CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	INTRODUCTION	Chain of Custody Models	Table 1. Summary of Properties of the Chain of Custody Models in the IRMA CoC Standard (p9)		CONFIDENTIAL CONTRIBUTION		
INDIVIDUAL	Consultants/Auditors	No	Germany	9-Jan	Live consultation Q&A	No	INTRODUCTION	Mass balance	General comment		Can you please clarify on mass balance? As far as I understand mass balance, it does not require physical separation of IRMA and non-IRMA material. With mass balance and in rather complex supply chains you would usually not know whether any material from IRMA-audited mines ended up in your product. At least this is how I read ISO 22095. I am not sure how book and claim is different though		Thank you for your comment. Mass balance does not require physical separation. It does require tracking of IRMA and non-IRMA material which would allow for knowing what percent of IRMA produced material ends up in a product. It also allows for an entire production period to be claimed based on an average percentage, or for the production to be claimed for an equivalent amount of product from the same period. The latter method would allow for a claim of IRMA produced material when in fact only a percentage (meaning at least some) is actually IRMA material. With book and claim there need be no actual IRMA material present in the product. Similar comments were made elsewhere on the mass balance and other models and the final IRMA V2.0 CoC Standard includes additional information and examples intended to further clarify the characteristics of the various models.
	Mining company					Yes	INTRODUCTION	Overview and Purpose	General comment		CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	1. Management Systems	Background	General comment	CONSULTATION QUESTION 1-1	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	1. Management Systems	Background	General comment	CONSULTATION QUESTION 1-1	CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	1. Management Systems	Background	General comment	CONSULTATION QUESTION 1-2	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	1. Management Systems	Background	General comment	CONSULTATION QUESTION 1-2	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	1. Management Systems	Background	General comment	CONSULTATION QUESTION 1-3	CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	1. Management Systems	Background	General comment	CONSULTATION QUESTION 1-4	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	1. Management Systems	Background	General comment	CONSULTATION QUESTION 1-4	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	1. Management Systems	1.1 General Requirements (Chart)	Chart		CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	1. Management Systems	1.2 Competence	1.2.1		CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	2. Documentation and Assurance	Background	General comment	CONSULTATION QUESTION 2-1	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	2. Documentation and Assurance	Background	General comment	CONSULTATION QUESTION 2-1	CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	2. Documentation and Assurance	Background	General comment	CONSULTATION QUESTION 2-2	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	2. Documentation and Assurance	Background	General comment	CONSULTATION QUESTION 2-2	CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	2. Documentation and Assurance	Background	General comment	CONSULTATION QUESTION 2-3	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	2. Documentation and Assurance	Background	General comment	CONSULTATION QUESTION 2-3	CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	2. Documentation and Assurance	2.1 Documentation	2.1.5	CONSULTATION QUESTION 2-4	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	2. Documentation and Assurance	2.1. Documentation	General comment	CONSULTATION QUESTION 2-4	CONFIDENTIAL CONTRIBUTION		
INDIVIDUAL	Consultants/Auditors	No	Germany	9-Jan	Live consultation Q&A	No	2. Documentation and Assurance	Background	General comment	CONSULTATION QUESTION 4-4	As to your consultation questions: 1. Block chain: I believe running block chain technology requires loads of energy. Has this issue been solved by now? If so, block chain might be a helpful solution.	Do you find the requirements in this section to be blockchain compatible?	Thank you for your comments which have been noted in our response to this question. IRMA is currently engaging in a pilot assessment of blockchain for CoC purposes with selected IRMA members.
	Mining company					Yes	2. Documentation and Assurance	2.1 Documentation	2.1.2		CONFIDENTIAL CONTRIBUTION		
Albemarle	Mining company	Yes	USA	16-Feb	Email	No	2. Documentation and Assurance	2.1 Documentation	2.1.5		2.1.5 Define and agree what type of information is required from IRMA. Only allow 3rd party auditors on-site, unless approved by the Entity.	2.1.5. The Entity shall allow relevant Entities in the chain of custody to have access to the documented information and for visits to production sites.	Thank you for your comments which have been noted in our response to this question. We have adapted the requirement to require a definition of the scope of relevant entities allowed to do so.
	Mining company					Yes	2. Documentation and Assurance	2.2 Assurance	2.2.1		CONFIDENTIAL CONTRIBUTION		
Fairphone	Downstream purchaser	Yes	Netherlands	5-Jan	Email	No	3. Material Accounting	Background	General comment	CONSULTATION QUESTION 3-1	Yes. There needs to be not only a registry of claims and communications, but also strong rules around what claims can be made, especially for the book and claim model. It is crucial the claims under the book and claim model are transparent about not being a physical chain. All claims for all models should be reviewed and audited during the assurance process.	Background: Book and Claim will require IRMA to establish a registry to ensure that claims are not oversold Question: Should IRMA create a registry to log claims?	Thank you for your comments which have been noted in our response to this question. Please note that the CoC auditing process as described in the IRMA CoC Standard does assure that all claims for all models will be reviewed and audited.
	Mining company					Yes	3. Material Accounting	Background	General comment	CONSULTATION QUESTION 3-1	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	3. Material Accounting	Background	General comment	CONSULTATION QUESTION 3-1	CONFIDENTIAL CONTRIBUTION		
Fairphone	Downstream purchaser	Yes	Netherlands	5-Jan	Email	No	3. Material Accounting	Background	General comment	CONSULTATION QUESTION 3-2	Strongly support the addition of mass balance and the book and claim model. The book and claim model plays a crucial role in highly-complex supply chains (especially electronics), and for companies who cannot do direct offtake - i.e. smaller companies not using huge amounts of materials, or generally electronics companies, as the amounts of materials used in a single product are tiny (compared to e.g. automotive batteries), spread across a huge number of even tinier sub-components, each with their extremely complex supply chain, where material has to be mixed because of high-tech specs and quality requirements for the end product. For these cases, only mass balance, and likely even more so only book & claim models will be feasible.	Do you support the overall proposed changes to this section? If no, what would you recommend instead?	Thank you for your comments which have been noted in our response to this question. No further changes were made because of the comments.
	Mining company					Yes	3. Material Accounting	Background	General comment	CONSULTATION QUESTION 3-2	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	3. Material Accounting	Background	General comment	CONSULTATION QUESTION 3-2	CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	3. Material Accounting	3.4 IRMA CoC Standard Requirements for Mass Balance Model	General comment		CONFIDENTIAL CONTRIBUTION		

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Fairphone	Downstream purchaser	Yes	Netherlands	5-Jan	Email	No	3. Material Accounting	3.5 IRMA CoC Standard Requirements for Book and Claim Model	General comment		Suggest this to be one year in line with financial reporting and auditing. This ensures the downstream user has the final/audited numbers on how many products of what category were sold, and conversely how much of a specific material was used, which then needs to be equal or less than the amount of credits purchased/deducted from the credits account/claimed.		Thank you for your comments. The IRMA CoC Standard specifies one year in line with financial reporting and auditing as recommended. No further changes were made because of the comments.
Fairphone	Downstream purchaser	Yes	Netherlands	5-Jan	Email	No	3. Material Accounting	3.6 Conversion Factor	General comment		There may be a need to define widely-accepted industry/material average conversion/loss factors, as it takes a lot of time and effort for downstream to go through the entire chain to get primary loss data and ask each entity in their chain for their conversion factors. Sometimes, this data is also subject to intellectual property or other business confidentiality constraints.		Thank you for your comments. IRMA recognizes the need to define and apply widely-accepted industry conversion and loss factors. To the extent they can be identified the intent is to include them for each commodity in Appendix 1 (now moved to the CoC Claims Guide). Normative Industry Guidance. The development of this normative guidance is intended to be continuous and iterative as entities involved in the production of specific commodities further engage in IRMA.
	Mining company					Yes	4. Sales and Shipping	Background	General comment	CONSULTATION QUESTION 4-1	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	4. Sales and Shipping	Background	General comment	CONSULTATION QUESTION 4-1	CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	4. Sales and Shipping	Background	General comment	CONSULTATION QUESTION 4-2	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	4. Sales and Shipping	Background	General comment	CONSULTATION QUESTION 4-2	CONFIDENTIAL CONTRIBUTION		
INDIVIDUAL	Consultants/Auditors	No	Germany	9-Jan	Live consultation Q&A	No	4. Sales and Shipping	Background	General comment	CONSULTATION QUESTION 4-3	As to your consultation questions: 2. There is a big risk of double accounting, especially with mass balance and book and claim, so yes, it would help if IRMA maintained a registry to monitor volumes	Background: To verify that IRMA claims are valid and that double-counting does not occur, an IRMA Claims Registry is being proposed as described in Section 4.2. This requirement is particularly important where Book and Claim transactions take place as they must be tracked and validated through the use of an independent registry. Given the expectations of the IRMA Standard this same approach is being applied for all claims. Question: Do you support this requirement? If no, what are your concerns? Please also provide any suggestions you have as to how to address those concerns while still requiring a registry.	Thank you for your comments which have been noted in our response to this question. IRMA is currently engaging in a pilot assessment of blockchain for CoC purposes with an IRMA member. As part of the pilot assessment IRMA will be co-developing a claims registry including taxonomy of facility numerical IDs to harmonize with other standards.
Fairphone	Downstream purchaser	Yes	Netherlands	5-Jan	Email	No	4. Sales and Shipping	Background	General comment	CONSULTATION QUESTION 4-3	Yes, it is crucial to prevent double counting in the book and claim system - its entire credibility rests on not allowing double counting. An IRMA registry is needed but there should also be requirements/audits on the "credit issuer" (the entity with the stock of credits, i.e. the mine or processor issuing credits) to make credit stock levels transparent at least to the downstream entity and the auditors.	Do you support this requirement? If no, what are your concerns? Please also provide any suggestions you have as to how to address those concerns while still requiring a registry.	Thank you for your comments which have been noted in our response to this question. No further changes were made because of the comments.
	Mining company					Yes	4. Sales and Shipping	Background	General comment	CONSULTATION QUESTION 4-3	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	4. Sales and Shipping	Background	General comment	CONSULTATION QUESTION 4-3	CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	4. Sales and Shipping	Background	General comment	CONSULTATION QUESTION 4-4	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	4. Sales and Shipping	Background	General comment	CONSULTATION QUESTION 4-4	CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	4. Sales and Shipping	Background	General comment	CONSULTATION QUESTION 4-5	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	4. Sales and Shipping	Background	General comment	CONSULTATION QUESTION 4-5	CONFIDENTIAL CONTRIBUTION		
Fairphone	Downstream purchaser	Yes	Netherlands	5-Jan	Email	No	4.1.2 and 4.2	4.1.2 and 4.2	General comment		The way the term "the entity" is used in parts of the document, and where the audit responsibility sits, is not entirely clear to me. 4.1.2 and 4.2: Same questions connected to this; which entity in the supply chain is responsible for a specific requirement of the standard? This is sometimes not clear, and it is also different between the book & claim and the other CoC models. In 4.1.2 (and 4.2.), does the downstream entity making the claim need to do/collect documentation from all a, b and c, and is the only one responsible/audited on this? Or do the entities at a, b and c need to do their respective documentation, and are respectively audited for it? I.e. is only the downstream entity making the claim audited (and therefore responsible for or all these entities and their documentation in the chain, which is very difficult), or are all entities that "touch" the CoC material in each respective CoC model audited/certified (same as in the Fairtrade model for example)? If the latter - for the book & claim model, this would still mean auditing only the credit issuer (source), and the credit user (downstream). For the other models, it would mean auditing each separate entity in the chain, which comes with its own burdens and scalability/feasibility issues.		The requirements for Entity as used throughout the IRMA CoC Standard are required of each individual organization or business in the supply chain, and for the downstream entity making the claim to the end consumer, as applicable. Each individual entity must be able to demonstrate its own CoC, however the methods by which they do so would be expected to vary significantly depending on the commodity, entity size and complexity (multi-level producer versus warehouse versus fabricator). The downstream most entity must be able to demonstrate its CoC system encompasses the CoCs of all upstream entities to the source producer. No further changes were made because of the comments. However, IRMA intends to work with member entities at all levels to further develop the CoC so it meets the expectations of consumers as well as IRMA member entity's.
	Mining company					Yes	5. IRMA Claims	Background	General comment	CONSULTATION QUESTION 5-1	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	5. IRMA Claims	Background	General comment	CONSULTATION QUESTION 5-1	CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	5. IRMA Claims	Background	General comment	CONSULTATION QUESTION 5-2	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	5. IRMA Claims	Background	General comment	CONSULTATION QUESTION 5-2	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	5. IRMA Claims	5. IRMA Claims	5.5. Claims for Book and Claim Model IRMA-Achieving Materials	CONSULTATION QUESTION 5-3	CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	5. IRMA Claims	5.5 Claims for Book and Claim Model IRMA-Achieving Materials	General comment	CONSULTATION QUESTION 5-3	CONFIDENTIAL CONTRIBUTION		
Fairphone	Downstream purchaser	Yes	Netherlands	5-Jan	Email	No	5. IRMA Claims	5.5 Claims for Book and Claim Model IRMA-Achieving Materials	General comment		Requirement 5.5. (Claims for book & claim model). Generally agree with these claims. Additional suggestions: => It should be allowed for the downstream entity / end user making the claim to state a %, as with the other CoC models. E.g. "X% of the lithium in this battery is IRMA 50 and X% is IRMA 75 based on book and claim credits from		Thank you for your comments. IRMA agrees with your comment and the CoC Standard has been revised to clarify and state "the physical flow of material is not verified", instead of "No actual physical flow of materials can be verified." IRMA will continue to work with producers and end users both perfect the present approach

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											Producer X. => Clarify the wording about physical flows and state "the physical flow of material is not verified", instead of "No actual physical flow of materials can be verified". That makes it more clear for a consumer. Because looking at this from the perspective of a consumer reading the claim and not knowing much about CoC models, consumers could get confused by it. Because technically, the physical flow can be verified (and actually is verified in the other models), but it is not done under the specific book & claim model (per definition). => Generally it's good to add this sentence about physical flows and make this distinction between the models clear in the claims. It is upon us as an industry to explain why book & claim models are still needed & beneficial, and in some cases the only scaleable and feasible option. Physical tracking and tracing (i.e. the other CoC models) should not be seen as the goal but as a tool with limits. The actual goal is preventing and mitigating risks and incentivising responsible production, which the book & claim model does in the same way as the other physical models. After thinking about it a bit further, I am now reconsidering the last bullet. I do think that there needs to be something in the claim that distinguishes the book & claim from the other models. However, thinking about it, in the mass balance model, there is also no guarantee that the exact physical IRMA-audited mineral molecules end up in the batch that the end user then makes a claim about! So maybe it is actually too much / too unfair to state "the physical flow is not verified" under the book and claim, because the rest of the claim already states that it is based on book and claim (and not any other model)? Or if this sentence is added under the book and claim model, wouldn't it need to be stated under the mass balance too (at least from the point of the mass balance onwards)? Seeing it that way, book and claim is essentially mass balance but on a larger scale (on the industry / global supply chain level, rather than on the entity level). Hence also my question about the difference of the mass balance credits model and the book & claim model and why we make it / why it is needed...		and to consider options to its present approach regarding IRMA certification and claims.
	Mining company					Yes	6. IRMA CHAIN OF CUSTODY VERIFICATION PROCESS	5. Surveillance Audit			CONFIDENTIAL CONTRIBUTION		
Fairphone	Downstream purchaser	Yes	Netherlands	5-Jan	Email	No	6. IRMA CHAIN OF CUSTODY VERIFICATION PROCESS	6.1 APPLICATION	General comment		The way the term "the entity" is used in parts of the document, and where the audit responsibility sits, is not entirely clear to me. 6.1: "The CoC verification is for the Entity that wishes to provide the claim to customers and encompasses verification of the Entity and upstream providers of IRMA achieving material. Individual mine or mineral processing sites do not require CoC verification, but any downstream claim by an Entity must be verified up to the mine or mineral processing sites." Does this mean only the entity making a claim is audited (and conversely responsible for all upstream entities) or are all entities in the chain audited? Also; the last bit is not the case for the book and claim model, I assume? Usually, the auditing in a book & claim would be on the producer/issuer of credits and the user of these credits/downstream, but not all entities in between.		The requirements for Entity as used throughout the IRMA CoC Standard are required of each individual organization or business in the supply chain, and for the downstream entity making the claim to the end consumer, as applicable. Each individual entity must be able to demonstrate its own CoC, however the methods by which they do so would be expected to vary significantly depending on the commodity, entity size and complexity (multi-level producer versus warehouse versus fabricator). The downstream most entity must be able to demonstrate its CoC system encompasses the CoCs of all upstream entities to the source producer. No further changes were made because of the comments. However, IRMA intends to work with member entities at all levels to further develop the CoC so it meets the expectations of consumers as well as IRMA member entity's.
	Mining company					Yes	Appendix 1. Normative Industry Guidance	Background	General comment	CONSULTATION QUESTION A1-1	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	Appendix 1. Normative Industry Guidance	Background	General comment	CONSULTATION QUESTION A1-1	CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	Appendix 1. Normative Industry Guidance	Background	General comment	CONSULTATION QUESTION A1-2	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	Appendix 1. Normative Industry Guidance	Background	General comment	CONSULTATION QUESTION A1-2	CONFIDENTIAL CONTRIBUTION		
	Downstream purchaser					Yes	Appendix 2. Chain of Custody Models	Background	General comment	CONSULTATION QUESTION A2-1	CONFIDENTIAL CONTRIBUTION		
Volkswagen Group & Brand	Downstream purchaser	Yes	Germany	26-Jan	Email	No	Chain of Custody Models	Chain of Custody Models	Book and claim model		2: Chain of Custody: Regarding the topic of the Chain of Custody, VW AG wishes to express its support of the "book and claim" model as recommended in the recent Chain of Custody webinar. The webinar emphasized the importance of Chain of Custody in providing a common set of requirements for the sourcing, tracking, accounting, handling, and selling of IRMA-achieving mined materials. The "book and claim" model emerged as the most practical option while at once promoting traceability, and the flexibility to mix materials from multiple mine sources. The justification for this model resonates with our belief in practicality, as it avoids the challenging requirement of physical segregation, allowing for continuous and blended processes across various stages of the supply chain.		Thank you for your comment. Your support of the book and claim model has been noted.
	Mining company					Yes	Definition: second-party conformity assessment activity (p12)	Definition: second-party conformity assessment activity (p12)	General comment		CONFIDENTIAL CONTRIBUTION		
	Mining company					Yes	End user claims on book and claim method on the diagram (p16) and end-user claim on block chain methodology (p37)	End user claims on book and claim method on the diagram (p16) and end-user claim on block chain methodology (p37)	General comment		CONFIDENTIAL CONTRIBUTION		
Transitions	Consultants/Auditors	Yes	France	22-Jan	Email	No	General comment	General comment	Book and claim & Mass balance models		The need to strengthen Book & Claims (BC) and Mass Balance (MB) models that are likely to be the dominant flows As can be seen notably in the mining sector, downstream actors are facing difficulties to source from certified sources, because of the lack of available volumes. Moreover, segregated or identity preserved schemes require a massive logistics effort which is difficult to guarantee in the short term. Since these schemes require the creation of separate flows within plants, the supply of SG and IP will take time to set up and become available on the certified markets. In addition, in our experience, it is often difficult to obtain a 100% SG or IP chain in complex chains such as chains of oleochemical derivatives or ores that undergo multiple refining and transformation. If a single player in the chain does not have the means to create a SG or IP infrastructure, the product suddenly becomes MB, wiping out the efforts of its predecessors. Furthermore, the history of certification has shown that traders favor Book & Claim and Mass Balance systems for the same reasons of logistical ease even once the SG and IP offerings are in place. For all those reasons, despite a strong demand for 100% certified volumes (segregated or identity preserved volumes), there is a high chance that Book & Claim and Mass Balance volumes will be favored by downstream players, at least in the first instance. Therefore, Transitions position paper will essentially focus on these two models, highlighting the risks they may represent and the mechanisms that can be put in place to prevent these risks. We believe that it is important to reconsider Book & Claim and Mass Balance systems to reinforce their robustness in terms of guarantee of sustainability.		Comment noted.

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Transitions	Consultants/Auditors	Yes	France	22-Jan	Email	No	General comment	General comment	Book and claim & Mass balance models		In a nutshell, there is no guarantee or transparency regarding the quality of minerals mixed with certified flows. Consequently, mass balance or book and claim systems lead to the risk of materials that go into products that have been produced by a company group associated with high environmental and social impacts.		Comment noted.
Transitions	Consultants/Auditors	Yes	France	22-Jan	Email	No	General comment	General comment	Book and claim & Mass balance models		The need to reinforce the robustness of Book & Claims and Mass Balance models to guarantee sustainable production/extraction Sustainable minerals extraction has not yet become the norm, increasing Book & Claims or Mass Balance supply chains could therefore be seen as a necessary way for the industry to progressively shift to the strongest physical certification schemes, such as SG or IP. However as highlighted above, Mass Balance or Book & Claims supply chains come with the risk of allowing minerals sourced from concessions responsible for environmental disasters and Human Right abuses to enter the certified market. Therefore, we deeply encourage IRMA to think about reinforcing its expectations on conventional flows and build robust Mass Balance and Book & Claims systems from the get-go in preparation for future revisions of its Chain of Custody standard. To this end, IRMA can learn from other certifications, particularly in the agricultural sector, which have already done or begun this work. Three well-known examples: Paper and wood supply chains - FSC: The FSC mix system for paper and wood with Controlled Wood requires that the certificate holders check a certain number of criteria on the conventional part of the material. This allows mitigating the risk of using wood products from undesirable sources in FSC-labeled products. Palm supply chains - RSPO: Different studies from Eyes on The Forest or Greenpeace highlight how the uncertified part of Mass Balance systems are "tainting" the supply chain of major brands. Also, MB volume is predominant within the RSPO, so it was necessary to take this risk into account and reduce it. RSPO has therefore voted in favor of a motion to study other models to strengthen monitoring of the conventional part of its MB model and is currently revising its Supply chain standard. Soybean supply chain - RTRS: One year ago, the main soy certification, RTRS, announced exploring a new certification scheme called RTRS+ (or control mixing choc volume). The objective is to apply minimum requirements on non-certified content of the Mass Balance volumes. Those minimum requirements would be relative to deforestation free expectations. To go further on this question of the IRMA Book and Claims or Mass Balance model, IRMA could oversee an independent study which purpose will be to identify and investigate the inherent structural and business limitations in current Mass Balance and Book & Claims models, as well as to explore existing practices and models in other certification schemes that could be used to strengthen those models. This could lead to a set of recommendations to enhance the robustness of Book & Claims and Mass Balance systems, including the expected minimum level of safeguards required for the non-certified materials entering supply chains.		Comment noted.
Transitions	Consultants/Auditors	Yes	France	22-Jan	Email	No	General comment	General comment	Book and claim & Mass balance models		Book & Claims and Mass Balance models should be considered as transition models To believe that SG & IP volumes will be favored is a mistake in view of the arguments put forward above, and in particular the logistical efforts that these models require, which will inevitably take time to set up. In order to meet the requirements of the SG/IP models, it is necessary to have a dedicated flow within the plant. This means duplicating the machines and ensuring constant and perfect separation of flows. In practice, this requires high levels of funding that are often hard to obtain. For instance, with palm oil, the MB model is widely favored in the oleochemicals sector, since SG/IP would require funding that is currently unavailable. Furthermore, the nature of the oleochemical industry, which involves applying a large number of transformations to a single commodity, makes it all the more complicated to separate flows throughout the supply chain. There is a risk of discreditation or no uptake in the long-term of the SG model as the Mass Balance supply chain model might appear as a sufficient way for downstream players to mitigate the risk over the supply chain. Therefore, it will be essential to onboard the highest consuming sectors in parallel to drive the overall demand. It is important to contextualize B&C and MB volumes with a final target of pushing the industry to uptake SG/IP as the most direct and efficient certification models to achieve control over the supply chain, while using MB as an intermediary way to achieve it. It is important to make it clear that the path to be followed is the SG and IP models, which provide real guarantees for the sector. The B&C and MB models should be presented as transitional models. Consequently, it is IRMA's role to be proactive with organizations that are being certified B&C or MB, to explain to them that they must move gradually towards SG and IP and to support them in doing so.		Comment noted.
Transitions	Consultants/Auditors	Yes	France	22-Jan	Email	No	General comment	General comment	Book and claim & Mass balance models		This work on strengthening these models also has co-benefits for IRMA The benefits of strengthening the B&C and MB systems are manifold. IRMA could benefit from decades of learning in other sectors while creating a blueprint benefitting all stakeholders in the long term: An increased attractiveness for upstream and downstream players of both models, who would be able to offer greater guarantees of sustainability. A greater compliance with evolving and increasingly stringent regulations, particularly at European level on due diligence and improved traceability (CSDDD, Battery Regulation, etc.). A strengthened credibility of IRMA in its ability to make the sector more accountable. Support a progressive transformation of the supply chains towards SG and IP certified supplies.		Comment noted.
Fairphone	Downstream purchaser	Yes	Netherlands	5-Jan	Email	No	General comment	General comment	Book and claim model		The book & claim model needs to specify at which entity in the chain the book & claim can happen. Is this at the mine / initial crude processing? Or at the refining? Or later in the chain? I.e. who issues "credits" and holds the "credit stock/balance" to be used by the downstream entity? Or is the idea that if anyone else than the miner/most upstream producer becomes the issuer of the credits, it would be per definition be the "mass balance credit model" and not the "book and claim model" anymore?		IRMA does not plan to allow for credit trading at the moment Book and claim credits: Can only be issued by an IRMA-assessed mine. Can be bought by any entity along the value chain, but not to be re-sold/traded (so in practice likely limited to end-brands). We agree that all the other scenarios should be excluded.
Transitions	Consultants/Auditors	Yes	France	22-Jan	Email	No	General comment	General comment	Book and claim model		The main risk associated with these two models is the proportion of "conventional volumes" that is traded under the book and claims system and enter the Mass Balance flow. In the case of Book & Claims, the conventional share is the entire amount obtained by the end buyer. The end-buyer has simply financed a flow of certified products from his supply chain, from which he will not benefit.		Comment noted.
Transitions	Consultants/Auditors	Yes	France	22-Jan	Email	No	General comment	General comment	Book and claim model		But what are the risks generated by this share of conventional volumes ending up in final products?		Comment noted.

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Organization / Company	Sector	Commenting on behalf of organization?	Country	Comment Date	Communication channel	Confidentiality requested?	Chapter / Issue	Criterion	Section	Consultation Question	Contribution	Base Standard Text (or Consultation Question)	IRMA Response
											<p>•About Book and Claims: Under the book and claim model, mining companies receive 'credits' to encourage and support their transition towards certified production. However, when the ore enters the market, it is not traced. Downstream players pay a certain amount which gives them x credits. However, these credits do not materialize as a physical flow in their supply chain. These credits are seen to support and encourage mining companies in their transition. This poses two considerations. First, the lack of transparency of minerals responsibly mined. Second, the fact that companies which have financed responsible extraction methods are nevertheless putting into circulation products made from minerals extracted in potentially irresponsible ways.</p>		
INDIVIDUAL	Purchaser	No	USA	9-Jan	Live consultation Q&A	No	General comment	General comment	General comment		Does IRMA recommend or utilize any specific Blockchain protocols?		Thank you for your comments. IRMA is currently engaging in a pilot assessment of blockchain for CoC purposes with an IRMA member. As part of the pilot assessment IRMA will be co-developing a claims registry including taxonomy of facility numerical IDs to harmonize with other standards. Following the pilot IRMA will consider the specification of blockchain protocols.
INDIVIDUAL	Academia	No	Canada	9-Jan	Live consultation Q&A	No	General comment	General comment	General comment		Jim just used the term "IRMA material", referring to the idea of "physical presence". Can you please define "IRMA material"? And particularly, if you are talking about material sourced from a facility that was certified to IRMA some time ago, what is the forward period of time that it is can be producing IRMA material?		Thank you for your comments. The reference was intended to be to "IRMA-achieving material." IRMA assessment and independent assurance is for a period of three years after which reverification is required. IRMA material can be claimed so long as the claim is valid and can be traced.
Transitions	Consultants/Auditors	Yes	France	22-Jan	Email	No	General comment	General comment	Mass balance model		<p>The main risk associated with these two models is the proportion of "conventional volumes" that is traded under the book and claims system and enter the Mass Balance flow.</p> <p>In the case of Mass Balance, the conventional component is the proportion of non-certified volumes mixed with certified in MB factories. The final buyer does not know the breakdown between certified and non-certified in his product, but he has financed the share of certified in the total trade volumes in the factory.</p>		Comment noted.
Transitions	Consultants/Auditors	Yes	France	22-Jan	Email	No	General comment	General comment	Mass balance model		<p>But what are the risks generated by this share of conventional volumes ending up in final products?</p> <p>•About Mass Balance: By definition, conventional volumes offer no guarantee of environmental or human rights protection at mine level or throughout the chain. This means that with mass balance there is a risk that the minerals that go into products may have been produced by a company group associated with environmental or social high impact. This implies IRMA-certified volumes could be linked to companies involved in deforestation and human rights abuses.</p> <p>The Mass Balance traceability system in its current construction does not offer sufficient safeguards to ensure substantive and effective positive impact within the mining sector and sustainable practices on the ground. This raises real questions about the robustness of the mass balance system.</p>		Comment noted.