



IRMA Exception Procedure

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Responsibility for This Policy

IRMA holds responsibility for this document and its contents.

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About this Document

This document defines the conditions and procedure to be followed for managing exceptions as outlined in the IRMA Assessment Manual for Mines.

The procedure includes:

- General conditions for exceptions
- The main steps to submit an exception request
- The decision-making procedure
- Information management and publication requirements
- Stakeholder and rights holder input
- Feedback and complaints regarding exception requests

1. Introduction

Exceptions are justifiable decisions to temporarily exempt sites from compliance with particular assurance rules. Exceptions are typically determined in the scoping phase and are aimed at granting the flexibility that might be needed in extraordinary situations where it is impractical to meet certain requirements of the IRMA Assurance Program. Exceptions are not applicable to the Standard. The Standard Development Procedure outlines the routes for dealing with issues relating to the standard itself, via urgent revisions, clarifications and/or interpretations.

2. General Conditions

- Exceptions may be made where they are deemed to not compromise or contradict with IRMA's mission and vision.
- Exceptions shall not compromise or pose a risk to IRMA's reputation.
- Exceptions shall not be abused, not be the norm, and shall only be granted when compliance with specific Standard or assurance requirements cannot be realistically achieved.
- Exceptions should ensure overall benefit for workers, the environment, and society.
- Exceptions shall include actions that shall be put in place by the site and shall be monitored by the relevant audit firm.

- Exceptions shall have an expiration date or be designated for single application.
- Exceptions shall be considered during IRMA's regular review and revision processes for inclusion in the Standard and Assurance Manual.
- Exceptions are not applicable to IRMA Standards.

3. Submitting an Exception Request

Sites or interested parties may submit an exception request by submitting a formal, written request to the IRMA Secretariat as part of the Mine Site Assessment Application Form or by other means, in writing.

Examples of exception requests include:

- Adaptation to the intended scope of activities covered by the IRMA independent audit
- Adaptation of anticipated delivery or completion dates of certain tasks
- Adaptation to the audit plan including requirements associated with auditors, audit team members, required number of interviews, application of a hybrid audit model, and sequencing of audit activities (as examples)
- Extension of audit activities

If a party wishes to request a variation in audit terms, it should contact the IRMA Secretariat at info@responsiblemining.net or directly to the Assurance Director at audits@responsiblemining.net providing relevant information such as:

- The requirement(s) or procedure(s) that cannot be complied with, referring to the specific numbering of the document
- The reason(s) why the organization cannot comply with the respective Assurance Manual requirements and why it is requesting the exception
- Evidence to support the request
- The time period for which the exception is requested
- The impact or consequences that not granting the exception could have for the site
- Actions the site will undertake to come into compliance with the requirements beyond the validity of the exception and the associated timeline

- Mitigation actions to deal with the exceptional cases while the exception is valid
- A signature on the request by the official representative of the site

The IRMA Secretariat will evaluate the information and documentation received and liaise with the requesting party in case something is unclear or missing. Once the IRMA Secretariat is satisfied with the level of information and detail provided in the exception request, the exception will be documented on IRMA's exception log. As appropriate, the audit firm involved in the respective site's assessment process and impacted by the exception decision shall be informed by the IRMA Secretariat.

If the exception has potential relevance beyond the applied situation, further decision-making procedure will commence, engaging IRMA's Assurance Committee.

4. Decision-Making Procedure

Decisions on exception requests that potentially have a broad application beyond the immediate requester shall be referred to the IRMA Assurance Committee to consider incorporating the conditions of the exception that are fit for purpose, fair, transparent, and benefit IRMA's mission broadly.

The Assurance Committee's decision shall follow the decision-making process in the Assurance Committee's Terms of Reference. The decision shall be made publicly available on the IRMA website.

5. Record Keeping and Publication of Exception Decisions

IRMA shall maintain a list of exceptions that have been received and processed together with details of decisions and actions, so this information can be used to inform future revisions of the Standards or Assurance Manual. For transparency reasons, approved exception requests shall be made public on the IRMA website, including the validity period of the exception, if applicable.

6. Stakeholder and Rights Holder Input

Decisions on exceptions are made by the IRMA Secretariat or the IRMA Assurance Committee. As provided in the IRMA Assurance Committee Terms

of Reference, the members of the IRMA Assurance Committee shall be appointed and approved by IRMA's Board of Directors and shall reflect the multi-stakeholder mandate of IRMA, with broad representation between civil society and the business sector, to ensure the committee reflects the priorities of IRMA's diverse sector stakeholders. This provides advance opportunity for input on behalf of different sectors and interests. The committee may also invite participants external to the core committee to participate in discussion. The outcome of these committee decisions is published online for transparency and implementation.

IRMA welcomes all stakeholders and rights holders to provide feedback and/or submit complaints on any aspect of IRMA's Standards, processes, and assessments—including decisions on exceptions—through IRMA's Feedback and Complaints Mechanism and in IRMA's Issues Resolution System. All complaints and issues that are received by IRMA are carefully reviewed by IRMA staff and are appropriately directed to address the complaint.

If a stakeholder or rights holder has a complaint regarding a published exception, and if it is determined to require review by the assurance committee, then this would be directed to the assurance committee for consideration. Complaints regarding non-material issues such as clarification on language, grammar, etc. that would not change the decision made by the committee could be managed by the Secretariat without committee oversight.

7. Feedback and Complaints

While decisions of the IRMA Secretariat or Assurance Committee are considered final, the party requesting the exception as well as other stakeholders and rights holders have the right to submit feedback or complaints regarding the decision through IRMA's Feedback and Complaints Mechanism, as outlined above. See the IRMA Feedback and Complaints website at <https://responsiblemining.net/what-you-can-do/complaints-and-feedback/> or contact complaints@responsiblemining.net for more information.